

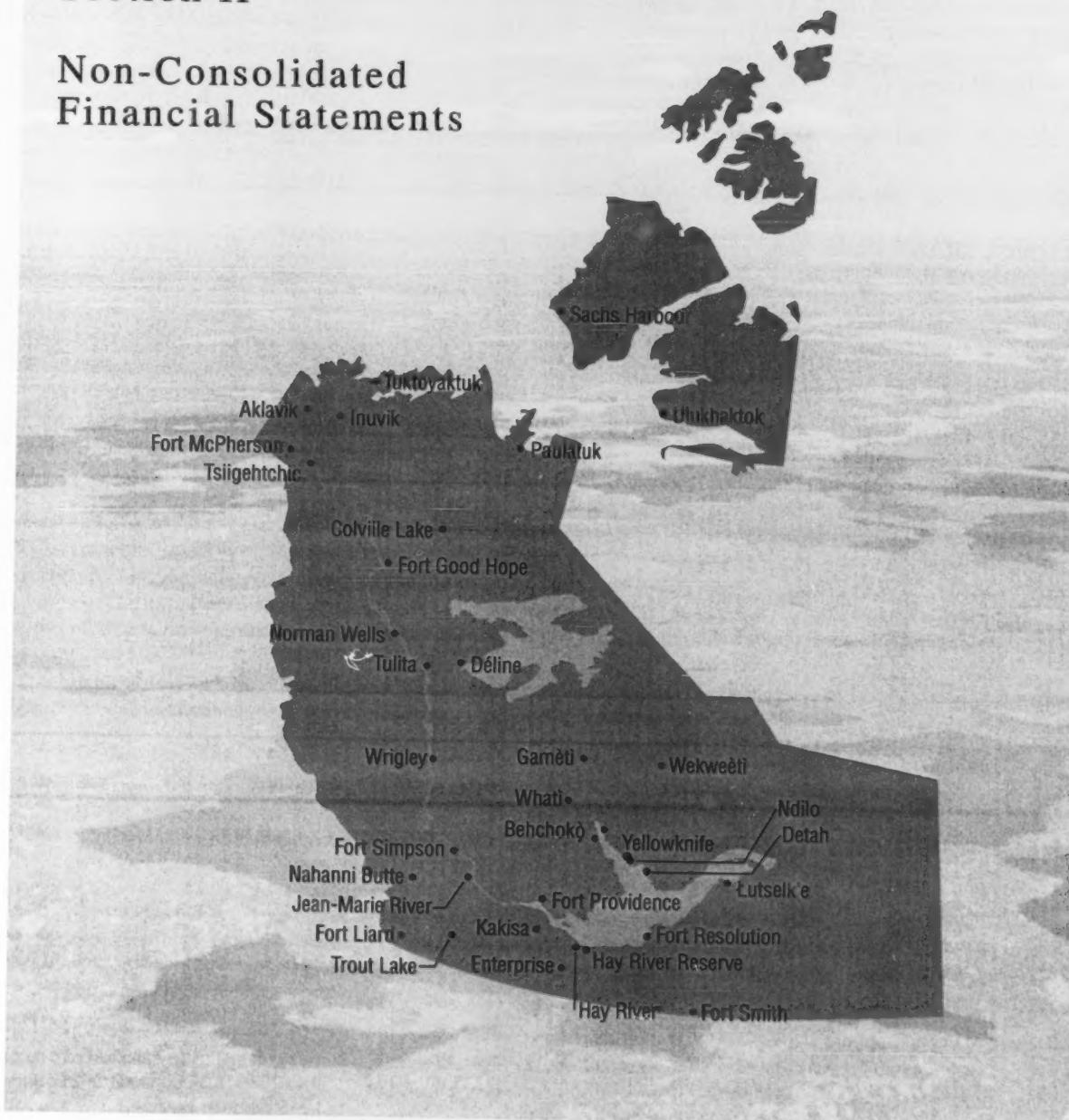
Public Accounts

2009 - 2010



Section II

Non-Consolidated Financial Statements



**PUBLIC ACCOUNTS
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31, 2010**

**SECTION II
NON-CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)**

**HONOURABLE J. MICHAEL MILTENBERGER
Minister of Finance**

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Public Accounts of the Government of the Northwest Territories

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Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (unaudited)

as at March 31, 2010

(thousands of dollars)

| | 2010 Actual \$ | 2009 Actual \$ |
|---|----------------------|----------------------|
| Financial assets | | |
| Cash and cash equivalents (note 3) | - | 39,198 |
| Portfolio investments (note 3) | 24,186 | 24,809 |
| Accounts receivable (note 4) | 86,699 | 75,665 |
| Due from the Government of Canada (note 8) | 56,418 | 46,977 |
| Inventories (note 5) | 26,292 | 26,097 |
| Loans receivable (note 6) | 73,224 | 63,629 |
| Investment in Northwest Territories Hydro Corporation, at nominal value | - | - |
| | 266,819 | 276,375 |
| Liabilities | | |
| Bank overdraft (note 3) | 42,362 | - |
| Accounts payable and accrued liabilities (note 9) | 223,553 | 209,276 |
| Due to the Government of Canada (note 8) | 193,265 | 146,978 |
| Capital lease obligations (note 10) | 5,836 | 6,702 |
| Long-term debt (note 11) | 1,059 | 1,127 |
| Pensions (note 12) | 19,607 | 18,282 |
| Other employee future benefits (note 13) | 26,019 | 26,061 |
| | 511,701 | 408,426 |
| Net Debt | (244,882) | (132,051) |
| Non-financial assets | | |
| Tangible capital assets (schedule C) | 1,292,230 | 1,161,335 |
| less: deferred capital contributions (note 14) | (250,427) | (225,899) |
| Prepaid expenses | 3,230 | 41,072 |
| | 1,045,033 | 976,508 |
| Accumulated surplus | 800,151 | 844,457 |
| Contractual obligations and contingencies (notes 17 and 18) | | |

Approved:

J. Michael Miltenberger
Minister of Finance

Warren St. Germaine
Comptroller General

The accompanying notes and Schedules A, B and C are an integral part of these non-consolidated financial statements.

Government of the Northwest Territories**Non-Consolidated Statement of Change in Net Debt (unaudited)**

for the year ended March 31, 2010**(thousands of dollars)**

| | 2010 Main Estimates <i>(note 1c)</i> | 2010 Actual \$ | 2009 Actual \$ |
|--|--|---|---|
| Net debt at beginning of year | (132,051) | (132,051) | (54,063) |
| Items affecting net financial resources: | | | |
| Annual surplus (deficit) for the year | 58,107 | (44,306) | (41,391) |
| Increase in tangible capital assets, net book value (<i>schedule C</i>) | (139,427) | (130,895) | (31,770) |
| Increase (decrease) in deferred capital contributions (<i>note 14</i>) | (14,994) | 24,527 | (1,831) |
| Decrease (increase) in prepaid expenses | - | 37,843 | (2,996) |
| Net debt at end of year | (228,365) | (244,882) | (132,051) |

The accompanying notes and Schedules A, B and C are an integral part of these non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Operations and Accumulated Surplus (unaudited)

for the year ended March 31, 2010

(thousands of dollars)

| | 2010 Main Estimates <i>(note 1c)</i> | 2010 Actual | 2009 Actual |
|---|--|------------------------------|------------------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Revenues by source (<i>schedule A</i>) | 1,298,386 | 1,283,658 | 1,247,847 |
| Recoveries of prior years expenses (<i>schedule 3</i>) | 3,000 | 9,826 | 7,855 |
| | 1,301,386 | 1,293,484 | 1,255,702 |
| Expenses (<i>schedule B</i>) | | | |
| Environment and economic development | 111,719 | 106,537 | 106,100 |
| Infrastructure | 269,999 | 317,121 | 310,837 |
| Education | 315,642 | 324,379 | 309,929 |
| Health, social services and housing | 350,847 | 388,055 | 319,089 |
| Justice | 93,488 | 97,551 | 90,952 |
| General government | 90,832 | 88,389 | 145,423 |
| Legislative Assembly and statutory offices | 15,650 | 15,771 | 14,848 |
| Estimated supplementary requirements (<i>note 1c</i>) | 20,000 | - | - |
| Estimated appropriation authority lapse (<i>note 1c</i>) | (25,000) | - | - |
| | 1,243,177 | 1,337,803 | 1,297,178 |
| Annual operating surplus (deficit) | 58,209 | (44,319) | (41,476) |
| Petroleum Products Stabilization Fund Net profit (loss) for the year (<i>note 15</i>) | (102) | 13 | 85 |
| Projects on behalf of the Government of Canada, Nunavut and Others (<i>schedule 13</i>) | | | |
| Expenses | (56,754) | (69,677) | (57,322) |
| Recoveries | 56,754 | 69,677 | 57,322 |
| Annual surplus (deficit) | 58,107 | (44,306) | (41,391) |
| Accumulated surplus at beginning of year | | 844,457 | 885,848 |
| Accumulated surplus at end of year | | 800,151 | 844,457 |

The accompanying notes and Schedules A, B and C are an integral part of these non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Cash Flow (unaudited)

| for the year ended March 31, 2010 | (thousands of dollars) | |
|---|------------------------|----------------------|
| | 2010 Actual \$ | 2009 Actual \$ |
| Operating transactions | | |
| Cash received from: | | |
| Government of Canada | 996,686 | 999,063 |
| Taxation | 209,272 | 233,222 |
| Recoveries and general revenue | 73,353 | 47,104 |
| Projects for third parties | 76,492 | 51,454 |
| Recovery of costs incurred for related parties | 205,409 | 274,008 |
| Revolving fund sales | 76,586 | 79,800 |
| | 1,637,798 | 1,684,651 |
| Cash paid for: | | |
| Compensation and benefits | 250,095 | 233,533 |
| Grants and contributions | 674,838 | 671,025 |
| Operations and maintenance | 355,663 | 345,637 |
| Excess income tax (advance) repayment | (21,207) | 38,542 |
| Projects for third parties | 78,362 | 60,459 |
| Direct costs incurred for related parties | 214,833 | 270,183 |
| | 1,552,584 | 1,619,379 |
| Cash provided by operating transactions | 85,214 | 65,272 |
| Capital transactions | | |
| Acquisition of tangible capital assets | (190,515) | (126,479) |
| Capital contributions received and deferred | 36,890 | 17,353 |
| Cash used for capital transactions | (153,625) | (109,126) |
| Investing transactions | | |
| Loans receivable receipts | 67 | 2,154 |
| Loans receivable advanced | (13,339) | (2,231) |
| Investments redeemed (purchased) | 1,057 | 1,079 |
| Cash provided by (used for) investing transactions | (12,215) | 1,002 |
| Financing transactions | | |
| Repayment of capital lease obligations | (865) | (1,171) |
| Long-term financing repaid | (69) | (55) |
| Cash used for financing activities | (934) | (1,226) |
| Decrease in cash and cash equivalents | (81,560) | (44,078) |
| Cash and cash equivalents at beginning of year | 39,198 | 83,276 |
| Cash and cash equivalents at end of year | (42,362) | 39,198 |

The accompanying notes and Schedules A, B and C are an integral part of these non-consolidated financial statements.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY

(a) Authority and operations

The Government of the Northwest Territories (the Government) operates under the authority of the *Northwest Territories Act* (Canada). The Government has an elected Legislative Assembly which authorizes all disbursements, advances, loans and investments unless specifically authorized by statute.

(b) Reporting entity

The Government prepares consolidated financial statements. They are presented in Section I of the Public Accounts and provide an accounting of the full nature and extent of the financial affairs and resources for which the Government is responsible. The reporting entity is defined in those statements. These financial statements have been prepared on a non-consolidated basis to show the operating results of the Government separate from the entities included in the consolidated financial statements.

These financial statements include the assets, liabilities and operating results of the Government and its revolving funds. Revolving funds are established by the Government to provide the required working capital to deliver goods and services to the general public and to Government departments.

The following related Territorial Crown Corporations, boards and agencies are included in these statements only to the extent of the Government's contributions to, or revenues from, them:

Aurora College
Divisional Educational Councils and District Education Authorities
Hospitals and Regional Health Boards
Northwest Territories Business Development and Investment Corporation
Northwest Territories Housing Corporation
Northwest Territories Human Rights Commission
Northwest Territories Hydro Corporation
Northwest Territories Opportunities Fund
Status of Women Council of the Northwest Territories
Tlicho Communities Services Agency
Deh Cho Bridge Corporation Ltd.

(c) Main Estimates

The main estimates are the appropriations approved by the Legislative Assembly. They represent the Government's original fiscal plan for the year and do not reflect Supplementary Appropriations.

The estimated supplementary requirements and the estimated appropriation authority lapse are included in the Main Estimates on the statement of operations and accumulated surplus. They are included for the purpose of comparing the actual operating surplus (deficit) to the estimated operating surplus (deficit).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Measurement Uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable.

The more significant management estimates relate to employee future benefits, environmental liabilities, contingencies, revenue accruals, valuation allowances for accounts receivable and loans receivable, and amortization expense. Other estimates, such as the Canada Health Transfer and Canada Social Transfer payments and Corporate and Personal Income Tax revenue are based on estimates made by Canada's Department of Finance and are subject to adjustments in future years.

(b) Cash and cash equivalents

Cash and cash equivalents are comprised of bank account balances net of outstanding cheques and short-term highly liquid investments that are readily convertible to cash with a maturity date of 90 days or less from the date of acquisition.

(c) Portfolio investments

Portfolio investments are long-term investments in organizations that do not form part of the government reporting entity and are accounted for by the cost method. Such investments are normally in shares and bonds of the investee. When there has been a loss in value of a portfolio investment that is other than a temporary decline, the investment is written down to recognize the loss and is included as a component of investment income. Interest income is recorded on the accrual basis, dividend income is recognized as it is declared, and capital gains and losses are recognized when realized.

(d) Inventories

Inventories for resale consist of bulk fuels and liquor products. Bulk fuels are valued at the lower of weighted average cost and net realizable value. Liquor products are valued at the lower of cost and net realizable value. Other inventories are valued at the lower of cost, determined on a first in, first out basis and net replacement value.

(e) Prepaid expenses

Prepaid expenses are advance payments made prior to year end to meet April 1 deadlines or a portion of a payment, such as insurance or licensing fees, related to future years.

(f) Loans receivable

Loans receivable and advances are stated at the lower of cost and net recoverable value. Valuation allowances, which are recorded to reduce loans receivable, are based on past events, current conditions and all circumstances known at the date of the preparation of the financial statements. Valuation allowances are determined on an individual basis. Interest revenue is recorded on an accrual basis. Interest revenue is not accrued when the collectibility of either principal or interest is not reasonably assured.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Investment in the Northwest Territories Hydro Corporation

The Northwest Territories Hydro Corporation and its subsidiaries are wholly owned and accountable to the Government, and provide utility services in the Northwest Territories. The net assets of the Corporations have been recorded at nominal value.

(h) Non-financial assets

Tangible capital and other non-financial assets are accounted for as assets by the Government as they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the Government unless they are sold.

(i) Tangible capital assets and leases

Tangible capital assets are buildings, roads, equipment, etc. whose life extends beyond the fiscal year, original cost exceeds \$50 and are intended to be used on an ongoing basis for delivering programs and services. Individual assets less than \$50 are expensed when purchased. Tangible capital assets are recorded at cost, or where actual cost was not available, estimated current replacement cost converted back to the date of purchase by discounting current year dollars for inflation. Gifted and cost shared tangible capital assets from the Government of Canada are recorded at fair market value upon receipt, with the gifted or cost shared portion shown as a deferred capital contribution. This deferred capital contribution is amortized as revenue on the same basis as the related asset is amortized. Tangible capital assets, when placed in service are amortized on a straight line basis over their estimated useful life as follows:

| Asset category | Amortization period |
|--------------------------------|---|
| Land | Not amortized |
| Roads and bridges | 40 years |
| Airstrips and aprons | 40 years |
| Buildings | 40 years |
| Ferries | 25 years |
| Water/sewer works | 15 - 25 years |
| Mainframe and software systems | 5 - 10 years |
| Mobile and heavy equipment | 7 - 15 years |
| Major equipment | 5 - 15 years |
| Medical equipment | 5 - 15 years |
| Leasethold improvements | Lesser of useful life or lease term plus renewal option |

Estimates of the useful lives of tangible capital assets are reviewed on a regular basis and revised where appropriate. The remaining unamortized portion of a tangible capital asset may be extended beyond its original estimated useful life when the appropriateness of a change can be clearly demonstrated.

Tangible capital assets under construction or development are recorded as work in progress with no amortization until the asset is placed in service. Capital lease agreements are recorded as a liability and a corresponding asset based on the present value of any payments due. The present value is based on the specified rate or the government's borrowing rate at the time the obligation is incurred. Operating leases are charged to expenses. Works of art, historical treasures and crown lands are not recorded.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(j) Pensions and other employee future benefits

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Government's contributions are charged as an expense on a current year basis and represent the total pension obligation. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Pension Plan.

Pension benefits to Members of the Legislative Assembly and judges are reported on an actuarial basis. This is done to determine the current value of future entitlement and uses various estimates. When actual experience varies from estimates, the adjustments needed are amortized on a straight line basis over the estimated average remaining service lives of the contributors.

Under the terms and conditions of employment, government employees may earn non-pension benefits for resignation, severance and removal costs based on years of service. The benefits are paid upon resignation, retirement or death of an employee. The expected cost of providing these benefits is recognized as employees render service. Termination benefits are also recorded when employees are identified for lay-off. The cost of the benefits has been determined based on management's best estimates using expected compensation levels and employee leave credits.

(k) Contractual obligations and contingencies

The nature of the Government's activities requires entry into contracts that are significant in relation to its current financial position or that will materially affect the level of future expenses. Contractual obligations pertain to funding commitments for operating, commercial and residential leases, and capital projects. Contractual obligations are obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met.

The contingencies of the Government are potential liabilities, which may become actual liabilities when one or more future events occur or fail to occur. If the future event is considered likely to occur and is quantifiable, an estimated liability is accrued. If the occurrence of the confirming future event is likely but the amount of the liability cannot be reasonably estimated, the contingency is disclosed. If the occurrence of the confirming future event is not determinable, the contingency is disclosed.

(l) Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars using exchange rates at year-end. Foreign currency transactions are translated into Canadian dollars using rates in effect at the time the transactions were entered into. All exchange gains and losses are included in net income for the year according to the activities to which they relate.

(m) Projects on behalf of third parties

The Government undertakes projects for the Government of Canada, the Government of Nunavut and others. Where possible the Government receives accountable advances and any unexpended balances remaining at year end are recorded as current liabilities. Recoveries are accrued when expenses, as allowed under the project contract, exceed advances.

(n) Grant from the Government of Canada

The grant from the Government of Canada is calculated using a three-year moving average of personal and corporate income taxes (with a two year delay), fuel taxes, tobacco tax and alcoholic beverage revenues. In addition, changes in national average tax rates, population and growth in provincial, territorial and local government spending are considered in the funding calculation. The grant is estimated once for each fiscal year and is not revised.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(o) Transfer payments

Government transfers for non-specified purposes are recognized as revenue in the period in which the events giving rise to the transfer occurred, as long as the transfer is authorized, eligibility criteria have been met and a reasonable estimate of the amount can be made. Transfers received before these criteria are fully met are recorded as deferred revenue. The Canada Health Transfer is determined by a formula that includes population and personal and corporate income taxes. Revisions to these variables result in prior year adjustments being included in current year revenues.

(p) Taxes and general revenues

Corporate and Personal Income tax revenue is recognized on an accrual basis. Taxes, under the *Income Tax Act*, are collected by the Government of Canada on behalf of the Government under a tax collection agreement. The Government of Canada remits these taxes monthly based on Canada's Department of Finance's estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are final. Income tax estimates, determined by the Government of Canada, combine actual assessments with an estimate that assumes that previous years' income tax allocation will be sustained and are subject to revisions in future years. Differences between current estimates and future actual amounts can be significant. Any such differences are recognized when the actual tax assessments are finalized.

Fuel, tobacco, payroll and property taxes are levied under the authority of the *Petroleum Products Tax Act*, the *Tobacco Tax Act*, the *Payroll Tax Act*, and the *Property Assessment and Taxation Act*, respectively. Fuel and Tobacco Tax revenues are recognized on an accrual basis, based on statements received from collectors. Payroll Tax is recognized on an accrual basis, based on revenue of the prior year. Property tax and school levies are assessed on a calendar year basis and are recognized in the fiscal year in which the billing occurs. Adjustments arising from reassessments are recorded in revenue in the year they are identified. All other revenues are recognized on an accrual basis.

(q) Expenses

Grants and contributions are recognized as expenses in the period in which the events giving rise to the grant or contribution occurred, as long as the grant or contribution is authorized, eligibility criteria have been met and a reasonable estimate of the amount can be made. All other expenses are recognized on an accrual basis.

(r) Environmental liabilities

Environmental liabilities consist of the estimated costs related to the management and remediation of environmentally contaminated sites. For contaminated sites, a liability is accrued and an expense recorded based on management's best estimates when the contamination occurs or when the Government becomes aware of the contamination and is obligated, or is likely obligated, to incur such costs. If the likelihood of the Government's obligation to incur these costs is either not determinable, or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(s) Recoveries of prior years expenses

Recoveries of prior years expenses and reversals of prior years expense accruals are reported separately from other revenues on the statement of operations and accumulated surplus. Pursuant to the *Financial Administration Act*, these recoveries cannot be used to increase the amount appropriated for current year expenses.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

3. CASH AND CASH EQUIVALENTS

(a) Investment Pool

The Government has a line of credit provided by a chartered bank, secured by the Consolidated Revenue Fund of the Government. There are no fixed repayment terms and the overdraft limits are negotiated over the year based on the forecasted cash flows and borrowing requirements of the Government. Interest is only charged when there is a net overdraft balance of the Government and its investment pool participants. The overdraft interest rate is based on prime and fluctuates during the year. Interest paid in 2010 by the investment pool was \$ nil (2009 - \$3). The average borrowing rate during the year would have been 2.265% (2009 was 3.92%). As at March 31, 2010 the investment pool had no net overdraft balance (2009 - nil).

As of March 31, 2010, on a cash basis, the Government's share in the investment pool was a deficit of \$22,826 (2009 - no deficit). When taking into account \$313 classified as in-trust and \$19,223 of outstanding items, the bank overdraft, on an accounting basis, becomes \$42,362. The Government's cash deficit related to the investment pool carried interest at a rate of 1.55% and \$46 was paid to it.

The surplus cash (deficit) of the Government is pooled with the surplus cash of certain Territorial Crown Corporations, and other public agencies. This investment pool is invested in a diversified portfolio of high grade, short and long term income producing assets.

Excluding designated investments, at March 31, 2010 the investment pool had total investments of \$9,475 (2009 - \$187,638). The eligible classes of securities, categories of issuers, limits and terms are approved under the Government's investment guidelines, *Financial Administration Act* and Investment Regulations. All short-term instruments, depending on the investment class, are rated R-1 Low or better from the Dominion Bond Rating Service Ltd. Investments are diversified, limiting them to a maximum of 10% to 50% of the total portfolio depending on the type of investment. There is no significant concentration in any one investment.

At March 31, 2010 the average term to maturity was 4 days (2009 - 23 days). The portfolio yield for the year varied from 0.46% to 0.74% (2009 - 0.80% to 3.56%). In 2010, the Government earned interest on short-term investments of \$343 (2009 - \$4,318).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

3. CASH AND CASH EQUIVALENTS (continued)

(b) Designated Assets

The Government has the following assets which are designated for specific purposes under legislation and regulations as follows:

| | 2010 | 2009 |
|---|---------------|---------------|
| | \$ | \$ |
| Student Loan Fund: | | |
| Authorized limit for loans receivable | 36,000 | 33,000 |
| Less: Loans receivable balance | (33,485) | (32,479) |
| Funds designated for new loans | 2,515 | 521 |
| Environment Fund: | | |
| Beverage Container Program net assets | 715 | 938 |
| Portfolio Investments for the Legislative Assembly Supplementary Retiring Allowance and Judges Supplemental Pension Plans: | | |
| Marketable securities (market value \$23,683; 2009- \$20,852) | 23,518 | 24,133 |
| Money Market (market value approximates cost) | 82 | 562 |
| Cash and other assets (market value approximates cost) | 586 | 114 |
| | 24,186 | 24,809 |
| | 27,416 | 26,268 |

Pursuant to the *Student Financial Assistance Act*, the assets of the Student Loan Fund are to be used to provide financial assistance to post-secondary students that meet certain eligibility criteria as prescribed in Regulations.

Pursuant to the *Waste Reduction and Recovery Act*, the assets of the Environment Fund are to be used for specified purposes as follows:

- (a) the establishment, operation and evaluation of programs in respect of the reduction or recovery of waste;
- (b) education programs related to the reduction or recovery of waste;
- (c) research and development activities related to the reduction or recovery of waste;
- (d) the appropriate disposal of a designated or prohibited material as waste;
- (e) expenses associated with the work of the advisory committee; or
- (f) other costs associated with programs, initiatives or activities in respect of the reduction or recovery of waste.

The investment portfolio, while forming part of the Consolidated Revenue Fund, is designated for the purpose of meeting the obligations of the Legislative Assembly Supplementary Retiring Allowance and Judges Supplemental Pension Plans (note 13). Supplementary Retiring Allowance Regulations restrict the investments to those permitted under the *Pension Benefits Standards Act*.

Government of the Northwest Territories**Notes to Non-Consolidated Financial Statements (unaudited)**

March 31, 2010**(All figures in thousands of dollars)**

3. CASH AND CASH EQUIVALENTS (continued)

The proportionate asset mix in the investment portfolio is as follows as at March 31:

| | 2010 % | 2009 % |
|---------------------------|------------------|------------------|
| Canadian stocks | 19.62 | 19.59 |
| Cash and other assets | 2.76 | 2.72 |
| Fixed income mutual funds | 23.69 | 19.75 |
| Federal bonds | 15.66 | 15.27 |
| Foreign stocks | 38.10 | 42.48 |
| Provincial bonds | 0.17 | 0.19 |
| | 100.00 | 100.00 |

4. ACCOUNTS RECEIVABLE

| | 2010 \$ | 2009 \$ |
|---------------------------------------|-------------------|-------------------|
| General | 24,321 | 29,838 |
| Government of Nunavut | 6,565 | 8,712 |
| Revolving funds sales | 4,709 | 3,780 |
| Accrued interest | 90 | 283 |
| | 35,685 | 42,613 |
| Less: allowance for doubtful accounts | 3,748 | 4,972 |
| | 31,937 | 37,641 |

Receivables from related parties:

| | | |
|--|---------------|---------------|
| Aurora College | 1,697 | 1,528 |
| Divisional Education Councils | | |
| and District Education Authorities | 4,204 | 4,368 |
| Health and Social Services Authorities | 38,817 | 21,778 |
| Northwest Territories Business Development and | | |
| Investment Corporation | 123 | - |
| Northwest Territories Housing Corporation | 1,825 | 2,405 |
| Northwest Territories Opportunity Fund | 27 | - |
| Northwest Territories Hydro Corporation | 6,929 | 7,053 |
| Status of Women Council of the Northwest Territories | 6 | 2 |
| Deh Cho Bridge Corporation | 862 | 320 |
| Tlicho Community Services Agency | 120 | 542 |
| Workers' Safety and Compensation Commission | | |
| (Northwest Territories and Nunavut) | 152 | 28 |
| | 54,762 | 38,024 |
| | 86,699 | 75,665 |

During the year, no accounts receivable (2009 - \$107) were written off and \$495 (2009 - \$121) was forgiven.

Government of the Northwest Territories**Notes to Non-Consolidated Financial Statements (unaudited)**

| March 31, 2010 | (All figures in thousands of dollars) | |
|--|--|---------------|
| | 2010 | 2009 |
| | \$ | \$ |
| 5. INVENTORIES | | |
| Bulk fuels | 22,582 | 22,467 |
| Liquor products | 3,539 | 3,366 |
| Public stores | 171 | 264 |
| | 26,292 | 26,097 |
| <hr/> | | |
| Bulk fuel inventory write-down for 2010 was nil (2009 - \$189). | | |
| 6. LOANS RECEIVABLE | | |
| | 2010 | 2009 |
| | \$ | \$ |
| Working Capital advances to the Northwest Territories Business Development and Investment Corporation. The term is indeterminate with the option to repay any portion of principal on any interest payment date. Interest is calculated at selected Government of Canada three-year bond rates at the end of each month. | 31,554 | 27,730 |
| Arslanian Cutting Works Inc. promissory note receivable, due in 82 monthly installments, including accrued interest at a rate of 5.06% per annum, matures in 2014. Repayments were deferred from February 1, 2009 through January 31, 2010 at which time the repayment schedule reverted to its original terms above. | 5,854 | 5,661 |
| Deton' Cho Corporation (DCC) non-interest bearing promissory note, repayable in 20 equal installments, matures in 2013. This note arose from the sale of shares held as security on a \$2,600 loan guarantee by the Government for DCC, that was called by the Bank of Montreal. Foregone interest revenue, recorded as a Grant in Kind, is calculated at the Government's long term borrowing rate and amounted to \$48 in the year (2009 - \$62) | 780 | 1,040 |
| Student Loan Fund loans due in installments to 2023, bearing fixed interest between 1.50% and 11.75% | 33,482 | 32,478 |
| Northwest Territories Power Corporation \$20,000 line of credit, secured by a promissory note, bearing interest between 0.80% and 3.40% | 20,000 | 11,500 |
| Other | 29 | 17 |
| Valuation allowance - Student Loan Fund | 91,699 | 78,426 |
| Valuation allowance - Arslanian Cutting Works | (15,575) | (14,797) |
| | (2,900) | - |
| | 73,224 | 63,629 |
| <hr/> | | |

During the year, \$1,607 in student loans (2009 - \$2,008) was remised with proper authority.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

7. SHORT-TERM LOANS

There were no short-term loans as at March 31, 2010 (2009 - nil). The borrowing limit under the *Borrowing Authorization Act* is \$175,000.

8. DUE TO (FROM) THE GOVERNMENT OF CANADA

| | 2010 | 2009 |
|---|-----------------|-----------------|
| | \$ | \$ |
| Grant receivable: | | |
| Grant per financing agreement | (864,161) | (804,858) |
| Less payments received | 864,161 | 804,858 |
| | - | - |
| Other receivables: | | |
| Indian and Inuit hospital and medical care | (2,413) | (2,413) |
| Projects on behalf of the Government of Canada | (13,740) | (11,716) |
| Miscellaneous receivables | (40,265) | (32,848) |
| | (56,418) | (46,977) |
| Other payables: | | |
| Advances for projects on behalf of the Government of Canada | 15,280 | 6,440 |
| Excess income tax advanced | 105,233 | 84,026 |
| Miscellaneous payables | 10,489 | 13,022 |
| Deferred revenue | 62,263 | 43,490 |
| | 193,265 | 146,978 |
| | 136,847 | 100,001 |

The amounts due to the Government of Canada are non-interest bearing. The excess income tax advanced is repayable over the following years:

| \$ |
|----------------|
| 2011 |
| 2012 |
| 2013 |
| 2014 |
| 105,233 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | 2010 | 2009 |
|---|----------------|----------------|
| | \$ | \$ |
| Trade | 112,865 | 108,420 |
| Other liabilities | 4,132 | 3,985 |
| Employee and payroll-related liabilities | 32,007 | 28,913 |
| Environmental liabilities | 41,221 | 41,899 |
| Deferred revenue | 6,906 | 303 |
| Provision for equal pay settlement | 116 | 6,765 |
| | 197,247 | 190,285 |
| Payables to related parties: | | |
| Aurora College | 1,204 | 492 |
| Divisional Education Councils and District Education Authorities | 3,572 | 1,410 |
| Health and Social Services Authorities | 15,744 | 11,870 |
| Northwest Territories Business Development and Investment Corporation | 449 | 229 |
| Northwest Territories Housing Corporation | 437 | 1,432 |
| Northwest Territories Hydro Corporation | 1,662 | 1,714 |
| NWT Opportunity Fund | 30 | - |
| Tlicho Community Services Agency | 1,915 | 1,475 |
| Workers' Safety and Compensation Commission (Northwest Territories and Nunavut) | 463 | 367 |
| Deh Cho Bridge Corporation | 830 | - |
| Northwest Territories Human Rights Commission | - | 2 |
| | 26,306 | 18,991 |
| | 223,553 | 209,276 |

10. CAPITAL LEASE OBLIGATIONS

| | 2010 | 2009 |
|-----------|-------|-------|
| | \$ | \$ |
| Buildings | 5,836 | 6,702 |

Interest expense related to capital lease obligations for the year was \$964 (2009 - \$985). Capital lease obligations are based upon contractual minimum lease obligations for the leases in effect as of March 31, 2010.

| | \$ |
|--|--------------|
| 2011 | 1,730 |
| 2012 | 1,730 |
| 2013 | 1,680 |
| 2014 | 923 |
| 2015 | 382 |
| 2016 and beyond | 1,880 |
| Total minimum lease payments | 8,325 |
| Less: imputed interest 8.3% | 2,489 |
| Present value of minimum lease payments | 5,836 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

| March 31, 2010 | (All figures in thousands of dollars) |
|----------------|---------------------------------------|
|----------------|---------------------------------------|

11. LONG-TERM DEBT

| | 2010 \$ | 2009 \$ |
|--|------------|------------|
| Mortgage payable to Canada Mortgage and Housing Corporation, repayable in monthly installments of \$6 (2009 - \$8) maturing June 2024, bearing interest at 0.46% (2009 - 3.39%). | 1,059 | 1,127 |

Annual principal repayments are due as follows:

| | \$ |
|-------------|-----|
| 2011 | 72 |
| 2012 | 72 |
| 2013 | 73 |
| 2014 | 73 |
| 2015 | 73 |
| Beyond 2015 | 696 |

| | |
|--|-------|
| | 1,059 |
|--|-------|

Interest expense for the year was \$9 (2009 - \$40).

12. PENSIONS

(a) Plans description

The Government administers the following pension plans for Members of the Legislative Assembly (MLAs) and Territorial Court Judges.

| Plan recipient | Name of plan | Funded status |
|----------------|---|---------------|
| MLAs | Legislative Assembly Retiring Allowance Plan (MLAs Regular) | Funded |
| MLAs | Legislative Assembly Supplemental Retiring Allowance Plan (MLAs Supplemental) | Non Funded |
| Judges | Judges Registered Plan (Judges Regular) | Funded |
| Judges | Judges Supplemental Pension Plan (Judges Supplemental) | Non Funded |

The Regular Plans for both the MLAs and Judges are contributory defined benefit registered pension plans and are pre-funded. The funds related to these plans are administered by independent trust companies.

The Supplemental plans for both the MLAs and Judges are non-contributory defined benefit pension plans and are unfunded; however, the Government has made a voluntary restriction on assets for the purposes of meeting the obligations of the Supplemental plans.

The Government is liable for all benefits. Benefits provided under all four plans are based on years of service and pensionable earnings.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

12. PENSIONS (continued)

(b) Pension liability

| | 2010 | | |
|--|-------------------------|--------------------------------|---------------|
| | Regular Funded \$ | Supplemental Unfunded \$ | Total \$ |
| Accrued benefit obligation | 20,121 | 23,678 | 43,799 |
| Pension fund assets - market related value | (24,778) | - | (24,778) |
| Unamortized actuarial gains (losses) | (1,199) | 1,785 | 586 |
| Pension liability (asset) | (5,856) | 25,463 | 19,607 |

| | 2009 | | |
|--|-------------------------|--------------------------------|---------------|
| | Regular Funded \$ | Supplemental Unfunded \$ | Total \$ |
| Accrued benefit obligation | 19,014 | 22,479 | 41,493 |
| Pension fund assets - market related value | (22,332) | - | (22,332) |
| Unamortized actuarial gains/losses | (3,137) | 2,258 | (879) |
| Pension liability (asset) | (6,455) | 24,737 | 18,282 |

(c) Change in pension liability

| | 2010 | | |
|---|-------------------------|--------------------------------|----------------|
| | Regular Funded \$ | Supplemental Unfunded \$ | Total \$ |
| Opening balance | (6,455) | 24,737 | 18,282 |
| Change to pension liability from cash items: | | | |
| Contributions from plan members | (238) | - | (238) |
| Contributions from Government | (163) | (112) | (275) |
| Benefit payment to plan members | (818) | (1,026) | (1,844) |
| Drawdown from plan assets | 818 | - | 818 |
| Net change to pension liability from cash items | (401) | (1,138) | (1,539) |
| Change to pension liability from accrual items: | | | |
| Current period benefit cost | 755 | 848 | 1,603 |
| Amortization of actuarial (gains) losses | 413 | (355) | 58 |
| Interest on average accrued benefit obligation | 1,169 | 1,371 | 2,540 |
| Return on plan assets | (1,337) | - | (1,337) |
| Net change to pension liability from accrual items | 1,000 | 1,864 | 2,864 |
| Ending balance | (5,856) | 25,463 | 19,607 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010 (All figures in thousands of dollars)

12. PENSIONS (continued)

| | 2009 | 2009 | 2009 |
|---|-------------------------|--------------------------------|----------------|
| | Regular Funded \$ | Supplemental Unfunded \$ | Total \$ |
| Opening balance | (6,317) | 24,127 | 17,810 |
| <hr/> | | | |
| Change to pension liability from cash items: | | | |
| Contributions from plan members | (221) | - | (221) |
| Contributions from Government | (142) | (107) | (249) |
| Benefit payment to plan members | (813) | (1,018) | (1,831) |
| Drawdown from plan assets | 813 | - | 813 |
| Net change to pension liability from cash items | (363) | (1,125) | (1,488) |
| <hr/> | | | |
| Change to pension liability from accrual items: | | | |
| Current period benefit cost | 693 | 768 | 1,461 |
| Amortization of actuarial (gains) losses | (97) | (388) | (485) |
| Interest on average accrued benefit obligation | 1,123 | 1,355 | 2,478 |
| Return on plan assets | (1,494) | - | (1,494) |
| Net change to pension liability from accrual items | 225 | 1,735 | 1,960 |
| Ending balance | (6,455) | 24,737 | 18,282 |

(d) Pension expense

The components of pension expense include current period benefit cost, amortization of actuarial gains/losses and interest on average accrued benefit obligation net of the return on plan assets and contributions from plan members. The total pension expense is \$2,626 (2009 - \$1,739). The interest cost on the accrued benefit obligation was determined by applying the discount rate determined at the beginning of the period to the average value of the accrued benefit obligation for the period. The expected return on plan assets was determined by applying the assumed rate of return on plan assets to the average market-related value of assets for the period. The difference between the expected return on plan assets and the actual return on plan assets was a gain (loss) of \$(1,532) (2009 - \$(3,680)). In addition to the above, the Government contributed \$25,360 (2009 - \$25,497) to the Public Service Superannuation Plan. The employees' contributions to this plan were \$12,484 (2009 - \$11,799).

(e) Changes to pension plans in the year

There have been no plan amendments, plan settlements and curtailments or temporary deviations from the plan in 2010 (no changes in 2009).

(f) Valuation methods and assumptions used in valuing pension liability

Valuation date

Actuarial valuations were completed for the Legislative Assembly and Judges plans as of April 1, 2008. As the actuarial valuations for the plans were not valued as at the year-end, the MLA's Plans were extrapolated to January 31, 2010 and the Judges' plans were extrapolated to March 31, 2010. An actuarial valuation was completed for the Judges' plans as of April 1, 2010. The effective date of the next actuarial valuation for the Legislative Assembly plans is April 1, 2011.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

12. PENSIONS (continued)

Liability valuation method

The actuarial valuations were performed using the projected accrued benefit method. The valuations are based on a number of actuarial assumptions about matters such as mortality, service, withdrawal, earnings and interest rates. The assumptions are based on the Government's best estimates of expected long-term rates and short-term forecasts.

Asset valuation method

The asset valuation method, market-related value, for the MLA's plans is equal to a smoothed market value which spreads the difference between the actual and expected investment income over a four year period and is then adjusted for payments due to, and payable from, the pension plan. The fair market value of the MLA's regular plan is \$19,259 (2009 - \$18,230). The asset valuation method for the Judges' plans is market value. The market value of the Judges' regular plan is \$3,987 (2009 - \$4,102).

Actuarial gains and losses

Actuarial gains and losses occur when actual experience varies from estimates. The adjustments needed are amortized on a straight line basis over the estimated average remaining service lives of the contributors. The expected average remaining service lives of the contributors is 5 years for the MLA's plans and 7.9 years for the Judges' plans.

Actuarial assumptions

| | Legislative Assembly plans | Judges' plans |
|--|-------------------------------|---------------|
| Expected rate of return on plan assets | 6.0% | 6.3% |
| Rate of compensation increase | 3.0% | 3.5% |
| Annual inflation rate | 3.0% | 3.0% |
| Annual interest rate | 6.0% | 6.0% |

Retirement assumptions

- Members of Legislative Assembly at later of age 50, 4 years of service, and end of current session.
- Judges at the earlier of age 60 or when age plus service equals 80.

13. OTHER EMPLOYEE FUTURE BENEFITS

In addition to pension benefits, the Government of the Northwest Territories provides termination and removal benefits to its employees. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. The expected payments during the next fiscal year are \$3,408 (2010 - \$3,727).

| | 2010 | 2009 |
|----------------------------|---------------|---------------|
| | \$ | \$ |
| Resignation and retirement | 19,210 | 19,846 |
| Removal | 6,809 | 6,215 |
| | 26,019 | 26,061 |

Government of the Northwest Territories**Notes to Non-Consolidated Financial Statements (unaudited)**

March 31, 2010

(All figures in thousands of dollars)**14. DEFERRED CAPITAL CONTRIBUTIONS**

Deferred capital contributions relate to the portion of a tangible capital asset that was gifted from or cost-shared with the Government of Canada. The most significant of these assets are roads and airports. The capital contributions are deferred and amortized to revenue over the same life as the related asset. Deferred capital contributions are reported as a deduction to tangible capital assets (*Schedule C*).

| | 2010 | 2009 |
|--|----------------|----------------|
| | \$ | \$ |
| Deferred capital contributions at beginning of year | 225,899 | 224,068 |
| Add: Assets gifted or cost shared during the year | 36,890 | 17,353 |
| Less: Amortization of capital contributions | (12,362) | (15,522) |
| Deferred capital contributions at end of year | 250,427 | 225,899 |

15. PETROLEUM PRODUCTS STABILIZATION FUND

The Petroleum Products Stabilization Fund is included in the accumulated surplus. The purpose of the Fund is to stabilize the prices of petroleum products purchased, sold and distributed by the Government. The annual net profit or loss of the Petroleum Products Revolving Fund is charged to the Stabilization Fund. The accumulated surplus or deficit balance in the fund cannot exceed \$1,000.

| | 2010 | 2009 |
|--|-------------|-------------|
| | \$ | \$ |
| Surplus at beginning of the year | 626 | 541 |
| Add: Petroleum Products Stabilization Fund | | |
| Net profit (loss) for the year | 13 | 85 |
| Surplus at end of the year | 639 | 626 |

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

16. TRUST ASSETS UNDER ADMINISTRATION

The Government administers trust assets on behalf of third parties, which are not included in the reported Government assets and liabilities. These consist of cash, term deposits, investments, real estate, and other sundry assets.

| | 2010 \$ | 2009 \$ |
|--------------------------------|--------------|--------------|
| Correctional institutions | 310 | 150 |
| Public Trustee | 5,812 | 5,722 |
| Natural resources | 299 | 315 |
| Supreme and Territorial Courts | 1,900 | 727 |
| Others | 30 | 61 |
| | 8,351 | 6,975 |

17. CONTRACTUAL OBLIGATIONS

The Government has entered into agreements for, or is contractually committed to the following expenses to be incurred subsequent to March 31, 2010:

| | Expiry Date | 2011 \$ | 2012- 2047 \$ | Total \$ |
|---|----------------|----------------|---------------------|----------------|
| Operational commitments | 2047 | 19,692 | 45,554 | 65,246 |
| Commercial leases | 2023 | 11,647 | 34,388 | 46,035 |
| RCMP policing agreement | 2012 | 33,110 | 33,586 | 66,696 |
| Tangible capital asset projects in progress at year end | 2015 | 208,143 | 101,944 | 310,087 |
| Equipment leases | 2015 | 3,358 | 1,303 | 4,661 |
| Commissions commitment | 2013 | 1,718 | 1,279 | 2,997 |
| Block Funding Agreements with Municipalities | 2010 | 54,910 | - | 54,910 |
| | | 332,578 | 218,054 | 550,632 |

Chargeback of Services

The Government has 3 (2009 - 3) cost recovery service agreements with the Government of Nunavut for the provision of various corporate and program delivery services. The expenses on and costs recovered from these projects on behalf of the Government of Nunavut are estimated at \$2,941 for the fiscal year ending 2010 (2009 - \$3,724).

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

18. CONTINGENCIES

(a) Contractual obligations

The Government is contingently liable for the following guarantees:

| | 2010 | \$ |
|--|----------------|----|
| Debentures issued by the Northwest Territories Power Corporation: | | |
| Sinking fund debentures issued by the Northwest Territories Power Corporation | | |
| maturing June 6, 2011 | 15,000 | |
| maturing May 28, 2012 | 20,000 | |
| maturing October 27, 2018 | 10,000 | |
| maturing February 27, 2026 | 8,700 | |
| maturing December 1, 2032 | 15,333 | |
| Debenture series issued by the Northwest Territories Power Corporation | | |
| maturing May 1, 2025 | 6,545 | |
| maturing July 11, 2025 | 15,000 | |
| maturing October 1, 2025 | 6,579 | |
| maturing September 1, 2026 | 7,467 | |
| maturing August 1, 2028 | 25,000 | |
| maturing December 15, 2034 | 25,000 | |
| Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation * | 9,917 | |
| Guarantee of Northwest Territories Opportunities Fund | 147,424 | |
| Guaranteed residential housing loans | 5,946 | |
| Total Guarantees | 317,911 | |
| Uninsured loss | 6,330 | |
| | 324,241 | |

* In addition to this amount, the Northwest Territories Housing Corporation (NWTHC) has mortgages payable to the Canada Mortgage and Housing Corporation (CMHC) under the Social Housing Agreement. The mortgages mature between the years 2026 and 2027, bearing interest ranging from 0.47% to 3.68% (2009 1.79% to 3.70%). These mortgages relate to assets held by NWTHC in trust for CMHC; therefore, these liabilities are not included in the above listing.

The Government has also provided a guarantee to the Canadian Blood Services and Canadian Blood Services Captive Insurance Company Ltd. to cover a share of potential claims made by users of the national blood supply. The Government's share is limited to the ratio of the Northwest Territories' population to the Canadian population.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

18. CONTINGENCIES (continued)

(b) Environmental liabilities

The Government has identified a number of sites as possibly requiring environmental remediation. The Government has recorded a liability of \$20,919 (2009 - \$21,520), excluding the Giant Mine site, for those sites where the Government is obligated, or is likely obligated to incur costs to remediate the sites and the amount is quantifiable. In 2005, the Government also recorded a liability for its share of the above ground remediation of Giant Mine. The balance of the Giant Mine remediation liability at March 31, 2010 is \$20,302 (2009 - \$20,379). As at March 31, 2010, total environment liabilities of \$41,221 (2009 - \$41,899) were included as a component of accounts payable and accrued liabilities.

The Government's ongoing efforts to assess the remaining sites may result in additional environmental liabilities. These liabilities will be recorded in the year in which they become known.

(c) Claims and litigation

There are a number of claims and pending and threatened litigation cases outstanding against the Government. In certain of these cases, pursuant to agreements negotiated prior to the division of the territories, the Governments of the Northwest Territories and Nunavut will jointly defend the suits. The cost of defending these actions and any damages that may eventually be awarded will be shared by the two Governments 56.66% and 44.34%, respectively. The Government has recorded an allowance for any claim or litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. The Government's maximum exposure for those claims and litigation for which the outcome is not determinable has been estimated at \$8,810. No provision for such claims has been made in these financial statements as it is not determinable that any future event will confirm that a liability has been incurred as at March 31.

19. RELATED PARTIES

Transactions with related parties and balances at year-end, not disclosed elsewhere in the financial statements, are disclosed in this note. During the year the Government made grants and contributions to the following related parties.

| | 2010 | 2009 |
|---|----------------|----------------|
| | \$ | \$ |
| Health and Social Services Authorities | 219,633 | 219,002 |
| Divisional Education Councils and District Education Authorities | 160,963 | 154,738 |
| Northwest Territories Housing Corporation | 38,384 | 52,576 |
| Aurora College | 33,484 | 33,987 |
| Northwest Territories Business Development and Investment Corporation | 3,549 | 1,515 |
| Northwest Territories Human Rights Commission | 200 | 420 |
| NWT Energy Corporation | 14,240 | 4,168 |
| Status of Women Council of the Northwest Territories | 425 | 376 |
| | 470,878 | 466,782 |

The Government funds communities, boards and agencies and other organizations offering services to the public. These organizations operate independently of normal Government operations. The Government may be held responsible for any liabilities or deficits on behalf of boards and agencies. An estimate of the potential liability, if any, cannot be determined.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

19. RELATED PARTIES (continued)

Under agreements with related boards and agencies, the Government provides services at cost or for a service fee where direct costs cannot be determined. The fees charged for indirect costs are not necessarily the cost of providing those services. Services provided included personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services.

The Government of the Northwest Territories receives dividend revenue in return for its investment in the Northwest Territories Power Corporation. Dividend revenue for the current year is \$3,500 (2009 - \$3,500).

20. SUBSEQUENT EVENTS

On April 1, 2010, the Government terminated the Concession Agreement with the Deh Cho Bridge Corporation Ltd. (DCBC) and assumed control over the Deh Cho Bridge project. As a result of the termination of the Concession Agreement, the Government acquired certain assets and assumed certain liabilities of DCBC related to the project. The assets acquired and liabilities assumed by the Government on April 1, 2010 are summarized below.

| | \$ |
|--|----------------|
| Assets acquired | |
| Cash | 2,106 |
| Restricted cash and investments | 93,978 |
| Goods and services tax receivable | 1,088 |
| Prepaid expenses | 735 |
| Interest Rate Swap asset | 646 |
| Accounts receivable | 44 |
| Work in progress - Deh Cho Bridge project | 98,287 |
| | 196,884 |
| Liabilities assumed | |
| Accounts payable and accrued liabilities | 15,656 |
| Deferred capital contributions | 17,249 |
| Long term debt | 165,439 |
| | 198,344 |

During the year, the DCBC terminated its construction contract with its primary contractor. As a result, claims have been made on behalf of the primary contractor against DCBC, and the DCBC is considering claims against the primary contractor. The DCBC also terminated the services of the project developer and project engineer. Both individuals have filed claims for additional compensation plus legal costs and interest for their services rendered. Subsequent to year end, these latter two claims were settled. No amount has been accrued in these financial statements for these two claims.

Under the terms of the Letter Agreement, signed in June 2010, between the Government and the DCBC in connection with the termination of the Concession Agreement, the DCBC assigned all of its interest in an irrevocable standby letter of credit (LOC), issued by the Bank of Nova Scotia, to the Government in order to fully protect the project. The Government also had independent rights under the LOC.

Government of the Northwest Territories

Notes to Non-Consolidated Financial Statements (unaudited)

March 31, 2010

(All figures in thousands of dollars)

20. SUBSEQUENT EVENTS (continued)

On August 13, 2010, the Bank of Nova Scotia advised the Government that it was exercising its right not to renew the LOC and the LOC would expire on November 1, 2010. To fully protect its interests and to be able to remedy any outstanding deficiencies related to the first year of construction conducted by Atcon Construction Inc. (Atcon) on the bridge, on October 27, 2010, the Government entered into an agreement with the Government of New Brunswick (GNB) to receive full payment of \$13,363 that was guaranteed by the GNB under the LOC. Payment of \$13,363 was received by the Government on October 28, 2010. These funds are to be used solely for the payment of expenses related to investigating and remediating construction deficiencies for work that was done under the responsibility of Atcon. Any unspent funds must be returned to the GNB. A comprehensive remediation action plan and related costing is currently being developed.

21. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year.

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Source (unaudited)

Schedule A

for the year ended March 31, 2010

(thousands of dollars)

| | 2010 Main Estimates (note 1c) | 2010 Actual | 2009 Actual |
|---|--|------------------------|------------------------|
| | \$ | \$ | \$ |
| Revenue from the Government of Canada | | | |
| Grant | 864,161 | 864,161 | 804,858 |
| Transfer payments | 101,376 | 121,169 | 127,896 |
| | 965,537 | 985,330 | 932,754 |
| Taxation | | | |
| Corporate Income Tax | 82,235 | 54,112 | 61,146 |
| Personal Income Tax | 65,910 | 62,686 | 78,847 |
| Fuel | 17,487 | 14,027 | 15,849 |
| Tobacco | 14,651 | 15,936 | 13,931 |
| Payroll | 38,976 | 34,334 | 38,292 |
| Property and school levies | 20,143 | 24,844 | 21,050 |
| Insurance | 3,500 | 4,081 | 4,384 |
| | 242,902 | 210,020 | 233,499 |
| Recoveries | | | |
| Program | 27,521 | 32,863 | 15,783 |
| Service | 943 | 1,187 | 838 |
| Lease and accommodations | 859 | 1,454 | 1,206 |
| Commodity sales | 45 | - | 140 |
| Asset sales | 160 | 82 | 77 |
| Insurance proceeds | 60 | 10 | 22 |
| Transportation | - | - | 142 |
| Amortization of capital contributions (note 14) | 14,994 | 12,362 | 15,522 |
| | 44,582 | 47,958 | 33,730 |
| General | | | |
| Revolving Funds net revenue | 23,408 | 23,453 | 23,024 |
| Regulatory revenues | 14,226 | 14,768 | 14,197 |
| Other general revenues | 2,659 | (818) | 2,778 |
| Investment income | 3,671 | 2,137 | 7,103 |
| | 43,964 | 39,540 | 47,102 |
| Grants in Kind | 1,401 | 810 | 762 |
| Total Revenues | 1,298,386 | 1,283,658 | 1,247,847 |

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses (unaudited)

Schedule B

for the year ended March 31, 2010

(thousands of dollars)

| | Main Estimates (note 1c) \$ | Compensation and Benefits \$ | Grants and Contributions \$ | Valuation Allowances \$ | Other \$ | Amortization \$ | 2010 Total Expenses \$ | 2009 Total Expenses \$ |
|---|---|--|---|---------------------------------------|--------------------|---------------------------|--|--|
| Legislative Assembly | 15,650 | 8,950 | 200 | 3 | 5,793 | 825 | 15,771 | 14,848 |
| Executive | 11,891 | 8,092 | 1,495 | - | 2,265 | 34 | 11,886 | 24,303 |
| Aboriginal Affairs and Intergovernmental Relations | 6,807 | 4,879 | 656 | - | 995 | 21 | 6,551 | 6,138 |
| Human Resources | 35,079 | 29,851 | 188 | - | 6,282 | 923 | 37,244 | 33,849 |
| Finance | 74,875 | 11,861 | 48,760 | 3,076 | 6,280 | 1,048 | 71,025 | 81,133 |
| Municipal and Community Affairs | 114,303 | 14,010 | 131,606 | - | 5,283 | 170 | 151,069 | 157,679 |
| Public Works and Services | 56,136 | 19,377 | - | - | 39,136 | 3,612 | 62,125 | 57,495 |
| Health and Social Services | 313,027 | 14,597 | 249,615 | - | 77,637 | 7,889 | 349,738 | 319,089 |
| Justice | 93,488 | 45,092 | 2,143 | - | 48,197 | 2,119 | 97,551 | 90,952 |
| Education, Culture and Employment | 315,642 | 23,608 | 217,170 | 2,300 | 69,346 | 11,955 | 324,379 | 309,929 |
| Transportation | 99,560 | 33,097 | 5,676 | - | 36,703 | 28,451 | 103,927 | 95,663 |
| Environment and Natural Resources | 60,849 | 26,820 | 4,080 | - | 25,430 | 1,769 | 58,099 | 57,753 |
| Industry Tourism and Investment | 50,870 | 16,213 | 21,246 | - | 10,298 | 681 | 48,438 | 45,634 |
| | 1,248,177 | 256,447 | 682,835 | 5,379 | 333,645 | 59,497 | 1,337,803 | |
| Prior Year Totals | 1,152,550 | 241,011 | 669,112 | 557 | 330,719 | 55,779 | | 1,297,178 |

Government of the Northwest Territories

Non-Consolidated Schedule of Tangible Capital Assets (unaudited)

Schedule C

As at March 31, 2010

(thousands of dollars)

| | Land \$ | Buildings* \$ | Other** \$ | Leasehold Improvements \$ | Equipment \$ | Computers \$ | 2010 \$ | 2009 \$ |
|--|--------------------------|--------------------------------|-----------------------------|--|-------------------------------|-------------------------------|--------------------------|--------------------------|
| Cost, beginning of year | 1,206 | 671,112 | 857,973 | 26,015 | 125,047 | 49,277 | 1,730,629 | 1,697,749 |
| Acquisitions | - | 31,735 | 84,670 | 1,151 | 16,760 | 25,660 | 159,976 | 102,459 |
| Disposals | - | (1,922) | (188) | - | - | (398) | (2,507) | (69,579) |
| Cost, end of year | 1,206 | 700,925 | 942,455 | 27,166 | 141,807 | 74,539 | 1,888,098 | 1,730,629 |
| Accumulated amortization, beginning of year | - | (258,640) | (331,762) | (18,495) | (61,764) | (31,382) | (702,043) | (676,913) |
| Amortization expense | - | (21,351) | (24,776) | (1,346) | (6,185) | (5,838) | (59,496) | (55,779) |
| Disposals & write downs | - | 1,878 | 188 | - | - | 317 | 2,383 | 30,649 |
| Accumulated amortization, end of year | - | (278,113) | (356,350) | (19,841) | (67,949) | (36,903) | (759,156) | (702,043) |
| Net book value | 1,206 | 422,812 | 586,105 | 7,325 | 73,858 | 37,636 | 1,128,942 | 1,028,586 |
| Work in progress | | | | | | | 163,288 | 132,749 |
| | | | | | | | 1,292,230 | 1,161,335 |

* Included in buildings are assets under capital lease (cost, \$28,840; accumulated amortization, \$11,269; carrying value, \$17,571).

** includes roads, bridges, airstrips, aprons and water/sewer works

| Change in net book value of tangible capital assets | 2010 \$ | 2009 \$ |
|--|--------------------------|--------------------------|
| Acquisitions | 159,976 | 102,459 |
| Disposals/write-downs | (124) | (38,930) |
| Amortization | (59,496) | (55,779) |
| Increase in work in progress | 30,539 | 24,020 |
| Increase | 130,895 | 31,770 |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1

March 31, 2010

(thousands of dollars)

| | Main Estimates \$ | Increases (Decreases) \$ | Revised Main Estimates \$ | Actual Revenues \$ | Over(Under) Estimates \$ |
|---|-------------------|--------------------------|---------------------------|--------------------|--------------------------|
| Legislative Assembly | | | | | |
| Recoveries | | | | | |
| Merchandise | 6 | - | 6 | 1 | (5) |
| Concessions | 8 | - | 8 | 3 | (5) |
| Publications | 2 | - | 2 | 1 | (1) |
| | 16 | - | 16 | 5 | (11) |
| General revenue | | | | | |
| Fees | - | - | - | 7 | 7 |
| Gain on investments | - | - | - | 435 | 435 |
| | - | - | - | 442 | 442 |
| | 16 | - | 16 | 447 | 431 |
| Executive | | | | | |
| Grant in kind | 319 | - | 319 | 319 | - |
| Aboriginal Affairs and Intergovernmental Relations | | | | | |
| Recoveries | - | - | - | 2 | 2 |
| Industry, Tourism and Investment | | | | | |
| General Revenue | | | | | |
| Investment Interest | 1,100 | - | 1,100 | 532 | (568) |
| Licenses, Fees and Regulatory Revenues | 33 | - | 33 | 21 | (12) |
| Other | 180 | - | 180 | 55 | (125) |
| | 1,313 | - | 1,313 | 608 | (705) |
| Recoveries | | | | | |
| Programs | - | - | - | 42 | 42 |
| Amortization of Capital Contributions | - | - | - | 19 | 19 |
| | - | - | - | 61 | 61 |
| | 1,313 | - | 1,313 | 669 | (644) |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2010

(thousands of dollars)

| | Main Estimates \$ | Increases (Decreases) \$ | Revised Main Estimates \$ | Actual Revenues \$ | Over(Under) Estimates \$ |
|--|-------------------------|--------------------------------|---------------------------------|--------------------------|--------------------------------|
| Environment and Natural Resources | | | | | |
| Recoveries | | | | | |
| Mutual Aid Resource Sharing Agreement | 300 | - | 300 | 373 | 73 |
| Amortization of Capital Contributions | 1,043 | - | 1,043 | 1,015 | (28) |
| | 1,343 | - | 1,343 | 1,388 | 45 |
| General Revenue | | | | | |
| Regulatory Revenues, Licenses | 825 | - | 825 | 718 | (107) |
| Beverage Container Program, Others, Net | 529 | - | 529 | - | (529) |
| | 1,354 | - | 1,354 | 718 | (636) |
| | 2,697 | - | 2,697 | 2,106 | (591) |
| Finance | | | | | |
| Operating Grant - Government of Canada | 864,161 | - | 864,161 | 864,161 | - |
| Transfer Payments | | | | | |
| Canada Health Transfer and Reform Fund | 40,781 | 44 | 40,825 | 44,129 | 3,304 |
| | 904,942 | 44 | 904,986 | 908,290 | 3,304 |
| Taxation | | | | | |
| Corporate | 82,235 | (28,806) | 53,429 | 54,112 | 683 |
| Personal | 65,910 | (3,732) | 62,178 | 62,686 | 508 |
| Fuel | 17,487 | (1,461) | 16,026 | 14,027 | (1,999) |
| Tobacco | 14,651 | 1,781 | 16,432 | 15,936 | (496) |
| Payroll | 38,976 | (1,572) | 37,404 | 34,334 | (3,070) |
| Property and School levies | 20,143 | 3,797 | 23,940 | 24,844 | 904 |
| Insurance | 3,500 | - | 3,500 | 4,081 | 581 |
| | 242,902 | (29,993) | 212,909 | 210,020 | (2,889) |
| Recoveries | | | | | |
| Investment pool costs | 245 | (45) | 200 | 184 | (16) |
| Insured and third party | 60 | - | 60 | 10 | (50) |
| Property tax administration fee | 11 | - | 11 | 12 | 1 |
| Dividends | 3,500 | - | 3,500 | 3,500 | - |
| Other recoveries | - | - | - | 2 | 2 |
| | 3,816 | (45) | 3,771 | 3,708 | (63) |
| General revenue | | | | | |
| Liquor Commission | 22,879 | 407 | 23,286 | 23,453 | 167 |
| Investment interest | 2,021 | (1,402) | 619 | 637 | 18 |
| Fees and Other Regulatory Revenue | 244 | 20 | 264 | 339 | 75 |
| | 25,144 | (975) | 24,169 | 24,429 | 260 |
| Grant in kind | - | - | - | 48 | - |
| | 1,176,804 | (30,969) | 1,145,835 | 1,146,495 | 612 |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2010

(thousands of dollars)

| | Main Estimates \$ | Increases (Decreases) \$ | Revised Main Estimates \$ | Actual Revenues \$ | Over(Under) Estimates \$ |
|--|-------------------|--------------------------|---------------------------|--------------------|--------------------------|
| Municipal and Community Affairs | | | | | |
| Transfer Payments | | | | | |
| Municipal Rural Infrastructure Fund | | | | | |
| Capacity Building and Administration | 96 | - | 96 | 149 | 53 |
| Municipal Rural Infrastructure Fund | | | | | |
| Tax Based Communities | 74 | 1,597 | 1,671 | 3,544 | 1,873 |
| Municipal Rural Infrastructure Fund | | | | | |
| Non Tax Based Communities | - | 1,108 | 1,108 | - | (1,108) |
| Infrastructure Stimulus Fund | - | - | - | 170 | 170 |
| Building Canada Plan | 6,425 | 26,300 | 32,725 | 20,613 | (12,112) |
| | 6,595 | 29,005 | 35,600 | 24,476 | (11,124) |
| Recoveries | | | | | |
| Amortization of Capital Contributions | 35 | - | 35 | - | (35) |
| Land leases | 700 | - | 700 | 47 | (653) |
| Lease revenue | - | - | - | 430 | 430 |
| Other Recoveries | 155 | - | 155 | - | (155) |
| | 890 | - | 890 | 477 | (413) |
| General revenue | | | | | |
| Fees | 240 | - | 240 | 185 | (55) |
| Interest | - | - | - | 3 | 3 |
| Other | - | - | - | 296 | 296 |
| | 240 | - | 240 | 484 | 244 |
| | 7,725 | 29,005 | 36,730 | 25,437 | (11,293) |
| Justice | | | | | |
| Transfer payments | | | | | |
| Federal cost shared | | | | | |
| Federal programs | 7,942 | 564 | 8,506 | 7,182 | (1,324) |
| | 25 | - | 25 | 18 | (7) |
| | 7,967 | 564 | 8,531 | 7,200 | (1,331) |
| Recoveries | | | | | |
| Air charter | 55 | - | 55 | 155 | 100 |
| Publications | 14 | - | 14 | 14 | - |
| Legal Aid | 40 | - | 40 | 79 | 39 |
| Room and board (inmate) | 6 | - | 6 | 7 | 1 |
| | 115 | - | 115 | 255 | 140 |
| General revenue | | | | | |
| Court Fees and fines | 532 | - | 532 | 464 | (68) |
| Legal registries and other fees | 3,874 | - | 3,874 | 4,165 | 291 |
| | 4,406 | - | 4,406 | 4,629 | 223 |
| | 12,488 | 564 | 13,052 | 12,084 | (968) |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2010

(thousands of dollars)

| | Main Estimates \$ | Increases (Decreases) \$ | Revised Main Estimates \$ | Actual Revenues \$ | Over(Under) Estimates \$ |
|---------------------------------------|-------------------|--------------------------|---------------------------|--------------------|--------------------------|
| Public Works and Services | | | | | |
| Transfer payments | | | | | |
| Federal programs | 42 | - | 42 | - | (42) |
| Recoveries | | | | | |
| Utilities sales and maintenance | 424 | - | 424 | 368 | (56) |
| Rentals and leases | 313 | - | 313 | 174 | (139) |
| Sale of surplus assets | - | - | - | 9 | 9 |
| Amortization of Capital Contributions | 70 | - | 70 | - | (70) |
| Other Recoveries | - | - | - | 20 | 20 |
| | 807 | - | 807 | 571 | (236) |
| General revenue | | | | | |
| Fees | 995 | - | 995 | 1,194 | 199 |
| Other General Revenues | - | - | - | 138 | 138 |
| | 995 | - | 995 | 1,332 | 337 |
| | 1,844 | - | 1,844 | 1,903 | 59 |
| Health and Social Services | | | | | |
| Transfer payments | | | | | |
| Federal cost shared | 26,648 | 491 | 27,139 | 26,657 | (482) |
| Canadian Health and Social Transfer | 9,393 | - | 9,393 | 9,460 | 67 |
| | 36,041 | 491 | 36,532 | 36,117 | (415) |
| Recoveries | | | | | |
| Program recipient | 825 | - | 825 | 912 | 87 |
| Other Recoveries | - | - | - | 15 | 15 |
| Third party - reciprocal billing | 8,640 | 1,719 | 10,359 | 9,952 | (407) |
| Amortization of Capital Contributions | 1,515 | - | 1,515 | 1,186 | (329) |
| | 10,980 | 1,719 | 12,699 | 12,065 | (634) |
| General revenue | | | | | |
| Licenses and Other | 227 | - | 227 | 286 | 59 |
| Fees | 209 | - | 209 | 143 | (66) |
| | 436 | - | 436 | 429 | (7) |
| Grants in Kind | 1,082 | - | 1,082 | 443 | 639 |
| | 48,539 | 2,210 | 50,749 | 49,054 | (417) |

Government of the Northwest Territories

Non-Consolidated Schedule of Revenues by Department (unaudited)

Schedule 1 (continued)

March 31, 2010

(thousands of dollars)

| | Main Estimates \$ | Increases (Decreases) \$ | Revised Main Estimates \$ | Actual Revenues \$ | Over(Under) Estimates \$ |
|--|-------------------|--------------------------|---------------------------|--------------------|--------------------------|
| Education, Culture and Employment | | | | | |
| Transfer payments | | | | | |
| Federal cost shared | 6,550 | 103 | 6,653 | 6,689 | 36 |
| Federal programs | 900 | - | 900 | 1,230 | 330 |
| | 7,450 | 103 | 7,553 | 7,919 | 366 |
| Recoveries | | | | | |
| Concessions | 15 | - | 15 | (27) | (42) |
| Leases | - | - | - | 5 | 5 |
| CMHC subsidy | 13,342 | - | 13,342 | 13,299 | (43) |
| Amortization of Capital Contributions | 205 | - | 205 | 330 | 125 |
| | 13,562 | - | 13,562 | 13,607 | 45 |
| General revenue | | | | | |
| Interest | 550 | - | 550 | 530 | (20) |
| Other | 16 | - | 16 | 42 | 26 |
| | 566 | - | 566 | 572 | 6 |
| | 21,578 | 103 | 21,681 | 22,098 | 417 |
| Transportation | | | | | |
| Transfer payments | | | | | |
| Federal cost shared | 2,500 | - | 2,500 | 1,327 | (1,173) |
| Recoveries | | | | | |
| Leases | 2,212 | - | 2,212 | 2,152 | (60) |
| Third party | 623 | - | 623 | 2,138 | 1,515 |
| Road and highway maintenance | 95 | - | 95 | 147 | 52 |
| Amortization of Capital Contributions | 12,196 | - | 12,196 | 9,812 | (2,384) |
| | 15,126 | - | 15,126 | 14,249 | (877) |
| General revenue | | | | | |
| Registrations | 3,196 | - | 3,196 | 3,317 | 121 |
| Fees | 3,459 | - | 3,459 | 3,261 | (198) |
| Licenses | 427 | - | 427 | 380 | (47) |
| Concession | 267 | - | 267 | 298 | 31 |
| Exam and certification | 20 | - | 20 | 19 | (1) |
| Permits | 177 | - | 177 | 193 | 16 |
| | 7,546 | - | 7,546 | 7,468 | (78) |
| | 25,172 | - | 25,172 | 23,044 | (2,128) |
| | 1,298,495 | 913 | 1,299,408 | 1,283,658 | (14,520) |

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2

March 31, 2010

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|---|-------------------|----------------------------|--------------|------------------------|------------------------|------------------------------|
| Legislative Assembly | | | | | | |
| Office of the Clerk | 7,640 | 118 | - | 7,758 | 7,572 | 186 |
| Expenditures on Behalf of Members | 5,998 | 48 | - | 6,046 | 6,175 | (129) |
| Office of the Chief Electoral Officer | 360 | 8 | - | 368 | 291 | 77 |
| Statutory Offices | 1,299 | 18 | - | 1,317 | 1,391 | (74) |
| Office of the Speaker | 353 | 5 | - | 358 | 342 | 16 |
| | 15,650 | 197 | - | 15,847 | 15,771 | 76 |
| Executive | | | | | | |
| Directorate | 1,347 | 213 | - | 1,560 | 1,539 | 21 |
| Ministers' Offices | 3,017 | 135 | - | 3,152 | 3,070 | 82 |
| Executive Operations | 4,161 | 139 | - | 4,300 | 4,200 | 100 |
| Cabinet Support | 2,943 | 64 | - | 3,007 | 2,750 | 257 |
| Public Utilities Board | 423 | 4 | - | 427 | 327 | 100 |
| | 11,891 | 555 | - | 12,446 | 11,886 | 560 |
| Human Resources | | | | | | |
| Directorate | 464 | 107 | (95) | 476 | 1,287 | (811) |
| Human Resource Strategy and Policy | 5,470 | 168 | (9) | 5,629 | 5,137 | 492 |
| Management and Recruitment Services | 7,295 | 1,083 | - | 8,378 | 8,720 | (342) |
| Corporate Human Resources | 10,207 | (782) | (65) | 9,360 | 8,242 | 1,118 |
| Employee Services | 11,643 | 1,589 | 169 | 13,401 | 13,858 | (457) |
| | 35,079 | 2,165 | - | 37,244 | 37,244 | - |
| Aboriginal Affairs and Intergovernmental Relations | | | | | | |
| Directorate | 2,129 | 54 | 95 | 2,278 | 2,255 | 23 |
| Implementation | 606 | 18 | - | 624 | 581 | 43 |
| Negotiations | 2,708 | 91 | (225) | 2,574 | 2,210 | 364 |
| Intergovernmental Relations | 1,364 | 29 | 130 | 1,523 | 1,505 | 18 |
| | 6,807 | 192 | - | 6,999 | 6,551 | 448 |
| Industry, Tourism and Investment | | | | | | |
| Economic Diversification & Business Support | 17,824 | 274 | 625 | 18,723 | 18,306 | 417 |
| Directorate | 6,608 | 246 | (123) | 6,731 | 6,337 | 394 |
| Tourism and parks | 12,753 | (178) | (379) | 12,196 | 12,850 | (654) |
| Energy | 7,229 | (560) | (3) | 6,666 | 5,418 | 1,248 |
| Minerals and Petroleum Resources | 6,456 | (164) | (120) | 6,172 | 5,527 | 645 |
| | 50,870 | (382) | - | 50,488 | 48,438 | 2,050 |

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2010

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|--|-------------------|----------------------------|--------------|------------------------|------------------------|------------------------------|
| Environment and Natural Resources | | | | | | |
| Wildlife Management | 13,933 | 341 | (920) | 13,354 | 14,038 | (684) |
| Forest Management | 27,097 | 406 | (96) | 27,407 | 25,044 | 2,363 |
| Directorate | 10,645 | 703 | 1,347 | 12,695 | 12,353 | 342 |
| Beverage container program | - | - | - | - | 292 | (292) |
| Environmental Protection | 9,174 | (1,278) | (331) | 7,565 | 6,372 | 1,193 |
| | 60,849 | 172 | - | 61,021 | 58,099 | 2,922 |
| Finance | | | | | | |
| Directorate | 42,266 | 676 | 26 | 42,968 | 42,797 | 171 |
| Budget, Treasury and Debt Management | 9,620 | 110 | - | 9,730 | 8,707 | 1,023 |
| Office of the Comptroller General | 20,475 | 149 | (26) | 20,598 | 17,405 | 3,193 |
| Office of the Chief Information Officer | 1,309 | 22 | - | 1,331 | 976 | 355 |
| Fiscal Policy | 1,205 | 34 | - | 1,239 | 1,041 | 198 |
| | 74,875 | 991 | - | 75,866 | 70,926 | 4,940 |
| Amortization of tangible capital assets of the NWT Liquor Commission | - | - | - | - | 99 | (99) |
| | 74,875 | 991 | - | 75,866 | 71,025 | 4,841 |
| Municipal and Community Affairs | | | | | | |
| Regional Operations | 96,941 | 21,031 | - | 117,972 | 106,234 | 11,738 |
| Community Operations | 3,369 | 46,550 | - | 49,919 | 29,619 | 20,300 |
| Directorate | 4,479 | (11) | - | 4,468 | 4,699 | (231) |
| School of Community Government | 1,916 | 1,040 | - | 2,956 | 2,675 | 281 |
| Lands Administration | 2,627 | (61) | - | 2,566 | 2,444 | 122 |
| Sport, Recreation and Youth | 4,971 | 582 | - | 5,553 | 5,398 | 155 |
| | 114,303 | 69,131 | - | 183,434 | 151,069 | 32,365 |
| Justice | | | | | | |
| Community Justice and Corrections | 33,270 | 1,983 | - | 35,253 | 35,956 | (703) |
| Law Enforcement | 31,822 | - | - | 31,822 | 31,425 | 397 |
| Court Services | 10,638 | 1,442 | - | 12,080 | 12,201 | (121) |
| Services to Government | 8,862 | 291 | - | 9,153 | 8,878 | 275 |
| Legal Aid Services | 4,978 | 224 | - | 5,202 | 5,164 | 38 |
| Services to the Public | 3,918 | 123 | - | 4,041 | 3,927 | 114 |
| | 93,488 | 4,063 | - | 97,551 | 97,551 | - |
| Public Works and Services | | | | | | |
| Asset Management | 46,727 | 5,679 | (230) | 52,176 | 53,194 | (1,018) |
| Directorate | 6,363 | 310 | 230 | 6,903 | 6,715 | 188 |
| Technology Services Centre | 1,267 | - | - | 1,267 | 750 | 517 |
| Petroleum Products | 1,779 | - | - | 1,779 | 1,466 | 313 |
| | 56,136 | 5,989 | - | 62,125 | 62,125 | - |

Government of the Northwest Territories

Non-Consolidated Schedule of Expenses by Department (unaudited)

Schedule 2 (continued)

March 31, 2010

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|--|----------------------------------|---|-------------------------|---------------------------------------|---------------------------------------|---|
| Health and Social Services | | | | | | |
| Directorate | 5,997 | 209 | 578 | 6,784 | 6,008 | 776 |
| Health Services Programs | 176,717 | 13,392 | (29) | 190,080 | 190,556 | (476) |
| Community Health Programs | 75,072 | 3,683 | - | 78,755 | 79,130 | (375) |
| Program Delivery Support | 32,264 | 18,758 | (549) | 50,473 | 50,655 | (182) |
| Supplementary Health Programs | 22,977 | 668 | - | 23,645 | 23,389 | 256 |
| | 313,027 | 36,710 | - | 349,737 | 349,738 | (1) |
| Education, Culture and Employment | | | | | | |
| Directorate | 7,769 | 186 | - | 7,955 | 8,043 | (88) |
| Primary and Secondary School Education | 194,784 | 5,419 | - | 200,203 | 200,568 | (365) |
| Advanced Education and Careers | 42,726 | 1,184 | - | 43,910 | 44,353 | (443) |
| Income Security | 70,363 | 1,948 | - | 72,311 | 71,415 | 896 |
| | 315,642 | 8,737 | - | 324,379 | 324,379 | - |
| Transportation | | | | | | |
| Directorate | 8,430 | 821 | (8) | 9,243 | 8,694 | 549 |
| Airports | 29,000 | 662 | (6) | 29,656 | 29,127 | 529 |
| Highways | 50,359 | 4,117 | (6) | 54,470 | 54,634 | (164) |
| Marine | 7,928 | 528 | - | 8,456 | 7,541 | 915 |
| Road Licensing and Safety | 3,509 | 122 | 20 | 3,651 | 3,601 | 50 |
| Community Local Access Roads | 334 | - | - | 334 | 330 | 4 |
| | 99,560 | 6,250 | - | 105,810 | 103,927 | 1,883 |
| | 1,248,177 | 134,770 | - | 1,382,947 | 1,337,803 | 45,144 |

Government of the Northwest Territories

Non-Consolidated Schedule of Recoveries of Prior Years Expenses (unaudited)

Schedule 3

March 31, 2010

(thousands of dollars)

| DEPARTMENT | Over-Accruals \$ | Recoveries of Debts Written Off or Remised \$ | Other Recoveries \$ | Total \$ |
|--|---------------------|--|---------------------------|-------------|
| Legislative Assembly | 8 | - | 5 | 13 |
| Executive | - | - | 3 | 3 |
| Aboriginal Affairs and Intergovernmental Relations | 5 | - | 1 | 6 |
| Human Resources | 2,629 | - | 343 | 2,972 |
| Finance | 782 | - | 96 | 878 |
| Municipal and Community Affairs | 563 | - | 61 | 624 |
| Public Works and Services | - | 4 | 423 | 427 |
| Health and Social Services | 220 | - | 267 | 487 |
| Justice | 356 | 2 | 59 | 417 |
| Education, Culture and Employment | 681 | 58 | 1,037 | 1,776 |
| Transportation | - | 41 | 212 | 253 |
| Environment and Natural Resources | 77 | 1 | 186 | 264 |
| Industry, Tourism and Investment | 351 | - | 1,355 | 1,706 |
| | 5,672 | 106 | 4,048 | 9,826 |

Non-Consolidated Schedule of Summary of Capital Acquisitions (unaudited)

Schedule 4

March 31, 2010

(thousands of dollars)

| DEPARTMENT | Main Estimates \$ | Supplementary Estimates \$ | Total Appropriation \$ | Actual Expenditure \$ |
|-----------------------------------|-------------------------|----------------------------------|------------------------------|-----------------------------|
| Legislative Assembly | 130 | 734 | 864 | 430 |
| Finance | 5,152 | 5,413 | 10,565 | 8,590 |
| Municipal and Community Affairs | 16 | 308 | 324 | 191 |
| Public Works and Services | 29,525 | 11,214 | 40,739 | 21,613 |
| Health and Social Services * | 24,474 | 26,166 | 50,640 | 20,666 |
| Justice | 921 | 1,971 | 2,892 | 1,357 |
| Education, Culture and Employment | 60,878 | 18,606 | 79,484 | 51,156 |
| Transportation | 74,406 | 32,262 | 106,668 | 96,458 |
| Environment and Natural Resources | 1,168 | 672 | 1,840 | 1,282 |
| Industry, Tourism and Investment | 2,961 | 1,517 | 4,478 | 2,533 |
| | 199,631 | 98,863 | 298,494 | 204,276 |

* Actual expenditures for the Department of Health and Social Services include expenditures for the Northern Lites Special Care Facility, in the amount of \$2,750 which was appropriated as Capital in the prior year; therefore, this amount is not over expended for appropriation purposes.

Government of the Northwest Territories

Non-Consolidated Schedule of Grants (unaudited)

Schedule 5

for the year ended March 31, 2010

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|---|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Executive | | | | | | |
| Native Women's Association (in kind) | 169 | - | - | 169 | 169 | - |
| Band Council Subsidized Leases (in kind) | 150 | - | - | 150 | 150 | - |
| Women's Initiatives Grants | 50 | - | - | 50 | 50 | - |
| Devolution Negotiations | 80 | - | - | 80 | 196 | (116) |
| Litigation to Overturn EU Seal Products Ban (IRC Grant) | - | - | - | - | 25 | (25) |
| National Aboriginal Achievement Awards | 17 | - | - | 17 | 35 | (18) |
| NGO Stabilization Fund Grant | 390 | - | - | 390 | 272 | 118 |
| Inuit Circumpolar Council Grant | - | - | - | - | 13 | (13) |
| | 856 | - | - | 856 | 910 | (54) |
| Aboriginal Affairs and Intergovernmental Relations | | | | | | |
| Core Funding to Metis Locals | 225 | - | - | 225 | 119 | 106 |
| Special Events Funding to Aboriginal Organizations | 75 | - | - | 75 | 82 | (7) |
| Aboriginal Intergovernmental Leaders Fund | 350 | - | - | 350 | 350 | - |
| Northern Leader's Forum Fund | - | - | 105 | 105 | 105 | - |
| | 650 | - | 105 | 755 | 656 | 99 |
| Finance | | | | | | |
| Deton'Cho Diamonds Inc. (in kind) | 48 | - | - | 48 | 48 | - |
| Municipal and Community Affairs | | | | | | |
| New Deal Taxation Revenue Program | 350 | - | - | 350 | 385 | (35) |
| High Performance Athlete Program | 100 | - | - | 100 | 97 | 3 |
| Community Government Funding | 43,125 | 57 | - | 43,182 | 43,213 | (31) |
| Grant in Lieu of Taxes | 4,643 | 392 | - | 5,035 | 5,328 | (293) |
| Senior Citizens and Disabled Persons Tax Relief | 299 | - | - | 299 | 436 | (137) |
| Community Government assets (in kind) | - | - | - | - | 1,275 | (1,275) |
| | 48,517 | 449 | - | 48,966 | 50,734 | (1,768) |
| Environment and Natural Resources | | | | | | |
| Forest Fire Damage Compensation | 100 | - | - | 100 | 4 | 96 |

Government of the Northwest Territories**Non-Consolidated Schedule of Grants (unaudited)****Schedule 5 (continued)****for the year ended March 31, 2010****(thousands of dollars)**

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over)Under Appropriation \$ |
|--|-------------------------|----------------------------------|-----------------|------------------------------|------------------------------|------------------------------------|
| Health and Social Services | | | | | | |
| Medical Professional Development | 25 | 15 | - | 40 | 40 | - |
| Lease Extension - Rockhill Apartments | 443 | - | - | 443 | 443 | - |
| | 468 | 15 | - | 483 | 483 | - |
| Justice | | | | | | |
| National Justice Issues | 9 | - | - | 9 | 5 | 4 |
| Aboriginal Court Challenges | 40 | - | - | 40 | 25 | 15 |
| | 49 | - | - | 49 | 30 | 19 |
| Education, Culture and Employment | | | | | | |
| Student Grants | 8,850 | - | - | 8,850 | 8,804 | 46 |
| Community Broadcasting Grants | 52 | - | - | 52 | 25 | 27 |
| | 8,902 | - | - | 8,902 | 8,829 | 73 |
| Industry, Tourism and Investment | | | | | | |
| Fur Price Program | 545 | - | - | 545 | 538 | 7 |
| Disaster Compensation Program | 15 | - | - | 15 | - | 15 |
| | 560 | - | - | 560 | 538 | 22 |
| Total | 60,150 | 464 | 105 | 60,719 | 62,232 | (1,513) |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6

for the year ended March 31, 2010

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Total Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over) Under Appropriation \$ |
|--|-------------------|----------------------------|--------------------|------------------------|------------------------|-------------------------------|
| Legislative Assembly | | | | | | |
| Human Rights Commission | 200 | - | - | 200 | 200 | - |
| Executive | | | | | | |
| Status of Women Council | 359 | - | - | 359 | 358 | 1 |
| Native Women's Association | 227 | - | - | 227 | 227 | - |
| | 586 | - | - | 586 | 585 | 1 |
| Human Resources | | | | | | |
| Hay River H&SS Authority - | | | | | | |
| Mentor/Educator Nurse Program | - | - | - | - | 58 | (58) |
| Government of the Yukon | - | - | - | - | 25 | (25) |
| Yellowknife H&SS Authority - Family & Community Social Worker | - | - | - | - | 15 | (15) |
| Local Government Administrators & NWT - MWT Community Profiles | - | - | - | - | 15 | (15) |
| Stanton Territorial Hospital | - | - | - | - | 12 | (12) |
| Yellowknife H&SS Authority - | | | | | | |
| Mentor/Educator Nurse Program | - | - | - | - | 63 | (63) |
| | - | - | - | - | 188 | (188) |
| Finance | | | | | | |
| Power Subsidy - Domestic | 10,585 | - | - | 10,585 | 10,128 | 457 |
| Power Subsidy - Commercial | 3,500 | - | - | 3,500 | 267 | 3,233 |
| NWT Housing Corporation - Operations | 37,820 | 497 | - | 38,317 | 38,317 | - |
| | 51,905 | 497 | - | 52,402 | 48,712 | 3,690 |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2010

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over) Under Appropriation \$ |
|--|-------------------|----------------------------|----------------|------------------------|------------------------|-------------------------------|
| Municipal and Community Affairs | | | | | | |
| Contribution Funding | 390 | - | - | 390 | 490 | (100) |
| Management of Drinking Water in NWT | 50 | - | - | 50 | 26 | 24 |
| Arctic Energy Alliance Community Energy | 300 | - | - | 300 | 300 | - |
| Ground Ambulance and Highway Rescue | 200 | - | - | 200 | 40 | 160 |
| Recreation Contributions | 1,275 | - | - | 1,275 | 1,188 | 87 |
| Volunteer Contributions | 70 | - | - | 70 | 52 | 18 |
| Youth Funding | 1,875 | - | - | 1,875 | 2,029 | (154) |
| Pan Territorial Sports Program | 130 | - | - | 130 | 144 | (14) |
| 2010 Olympics | 195 | - | - | 195 | 765 | (570) |
| Water and Sewer Services Funding | 11,656 | - | - | 11,656 | 11,638 | 18 |
| A Brilliant North | - | 760 | - | 760 | 560 | 200 |
| Multi Sport Games | - | 550 | - | 550 | 550 | - |
| Healthy Choices | - | - | - | - | 200 | (200) |
| Capital Formula Funding | 28,000 | 3,568 | - | 31,568 | 28,766 | 2,802 |
| Community Financial Services | - | - | - | - | 138 | (138) |
| Infrastructure Contributions | - | 63,002 | - | 63,002 | 33,986 | 29,016 |
| | 44,141 | 67,880 | - | 112,021 | 80,872 | 31,149 |
| Transportation | | | | | | |
| Airports | 30 | - | - | 30 | 37 | (7) |
| Local Community Access Roads | 323 | - | - | 323 | 238 | 85 |
| Highways | 2,500 | 3,087 | - | 5,587 | 5,401 | 186 |
| | 2,853 | 3,087 | - | 5,940 | 5,676 | 264 |
| Health and Social Services | | | | | | |
| Health & Social Services Authorities | 215,980 | 10,654 | (966) | 225,668 | 226,322 | (654) |
| H&SS Recruitment and Retention Program | 1,423 | - | - | 1,423 | 3,070 | (1,647) |
| Primary Community Services | 522 | - | - | 522 | 723 | (201) |
| Territorial Dementia Facility | - | 15,877 | - | 15,877 | 15,877 | - |
| HPV Vaccination Program | 373 | - | (361) | 12 | - | 12 |
| Health Awareness, Activities and Education | 325 | - | - | 325 | 450 | (125) |
| Children's Services | 177 | - | 15 | 192 | 159 | 33 |
| Preventions and Promotion | 1,666 | - | - | 1,666 | 1,289 | 377 |
| Community Services (Strategic Initiatives) | 1,000 | - | - | 1,000 | 1,018 | (18) |
| Homelessness Emergency & Transition Shelters | 325 | - | - | 325 | 224 | 101 |
| | 221,791 | 26,531 | (1,312) | 247,010 | 249,132 | (2,122) |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2010

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Total Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over) Under Appropriation \$ |
|---|-------------------|----------------------------|--------------------|------------------------|------------------------|-------------------------------|
| Environment and Natural Resources | | | | | | |
| Mackenzie River Basin Board | 65 | - | 87 | 152 | 236 | (84) |
| Traditional Knowledge Contributions | 70 | - | - | 70 | - | 70 |
| Interim Resource Management Agreement | - | 305 | - | 305 | 305 | - |
| Arctic Energy Alliance | 1,610 | - | - | 1,610 | 1,485 | 125 |
| Energy Conservation Contributions | 200 | - | - | 200 | 108 | 92 |
| Alternative Energy Program Contributions | 200 | - | - | 200 | 239 | (39) |
| Biomass Energy | 300 | - | - | 300 | 381 | (81) |
| Wind Energy Contribution | 1,600 | - | (1,500) | 100 | 197 | (97) |
| Environment Protection Contribution | - | - | - | - | 38 | (38) |
| Wildfire Risk Management Plans | 30 | - | - | 30 | 41 | (11) |
| Wildlife Management Boards Contributions | 158 | - | - | 158 | 108 | 50 |
| Wildlife Contributions | - | - | 400 | 400 | 808 | (408) |
| Community Transfer Fort Good Hope | 120 | - | - | 120 | 130 | (10) |
| | 4,353 | 305 | (1,013) | 3,645 | 4,076 | (431) |
| Industry, Tourism and Investment | | | | | | |
| Business Development and Investment Corporation | 3,499 | 50 | - | 3,549 | 3,549 | - |
| Community Futures | 1,132 | - | - | 1,132 | 1,073 | 59 |
| Community Transfers | 1,451 | - | - | 1,451 | 1,148 | 303 |
| Broadband Infrastructure Support | 100 | - | - | 100 | 100 | - |
| Support For Entrepreneur and Economic Development | 3,216 | - | 252 | 3,468 | 3,327 | 141 |
| Investment and Economic Analysis | - | - | - | - | 16 | (16) |
| Mackenzie Valley Contributions | 965 | - | (100) | 865 | 767 | 98 |
| Taltson River Hydro-Electric Project | 2,500 | - | - | 2,500 | 2,500 | - |
| Mini - Hydro | 2,550 | (575) | - | 1,975 | 1,934 | 41 |
| Electricity Review | - | - | - | - | 120 | (120) |
| Hydro Strategy | 1,500 | - | - | 1,500 | 150 | 1,350 |
| Tourism Industry Marketing Contribution | 2,536 | - | 100 | 2,636 | 2,699 | (63) |
| Tourism Diversification Program | 1,550 | - | - | 1,550 | 1,510 | 40 |
| Sport Hunt Outfitter Marketing Support | 300 | - | (150) | 150 | 154 | (4) |
| Take A Kid Trapping | 125 | - | - | 125 | 92 | 33 |
| Community Harvester Assistance | 599 | - | - | 599 | 563 | 36 |
| Fisheries | 225 | - | - | 225 | 224 | 1 |
| Western Harvester Assistance Program | 132 | - | - | 132 | 132 | - |
| Local Wildlife Committees | 257 | - | - | 257 | 257 | - |
| Diavik Socioeconomic Agreement | 180 | - | - | 180 | 180 | - |
| MPG Socioeconomic Agreement | 100 | (100) | - | - | - | - |
| Great Northern Arts Festival | 25 | - | - | 25 | 25 | - |
| MVPO Contributions (Regional Petroluem) | - | - | 100 | 100 | 155 | (55) |
| Genuine Mackenzie Valley | - | - | - | - | 1 | (1) |
| Growing Forward Fund 1 | - | - | - | - | 32 | (32) |
| | 22,942 | (625) | 202 | 22,519 | 20,708 | 1,811 |

Government of the Northwest Territories

Non-Consolidated Schedule of Contributions (unaudited)

Schedule 6 (continued)

for the year ended March 31, 2010

(thousands of dollars)

| | Main Estimates \$ | Supplementary Estimates \$ | Transfers \$ | Total Appropriation \$ | Actual Expenditures \$ | (Over) Under Appropriation \$ |
|---|-------------------|----------------------------|----------------|------------------------|------------------------|-------------------------------|
| Justice | | | | | | |
| YWCA of Yellowknife | 105 | - | - | 105 | 105 | - |
| Victims Assistance | 525 | - | - | 525 | 525 | - |
| Community Justice | 1,371 | 315 | - | 1,686 | 1,420 | 266 |
| Wilderness Camp Contributions | 135 | - | - | 135 | - | 135 |
| Elder Program | 30 | - | - | 30 | 63 | (33) |
| | 2,166 | 315 | - | 2,481 | 2,113 | 368 |
| Education, Culture and Employment | | | | | | |
| Education Authority Contributions | 145,014 | 1,412 | - | 146,426 | 147,043 | (617) |
| College Contributions | 29,629 | 991 | - | 30,620 | 29,952 | 668 |
| Community Skills for Work | 650 | - | - | 650 | 278 | 372 |
| Literacy | 2,121 | - | - | 2,121 | 2,132 | (11) |
| NWTTA Professional Improvement Fund | 1,418 | - | - | 1,418 | 1,401 | 17 |
| Healthy Children Initiative | 2,110 | - | - | 2,110 | 1,610 | 500 |
| Early Childhood Program | 3,111 | - | - | 3,111 | 3,259 | (148) |
| Minority Language Education and Second-Language Instruction | 2,271 | - | - | 2,271 | 2,517 | (246) |
| Official Languages - French | 350 | - | - | 350 | 410 | (60) |
| Official Languages - Aboriginal | 3,081 | - | - | 3,081 | 2,859 | 222 |
| Community Library Services | 573 | - | - | 573 | 550 | 23 |
| Cultural Organizations | 534 | - | - | 534 | 534 | - |
| Cultural Projects | 176 | - | - | 176 | 161 | 15 |
| Heritage Centres | 386 | - | - | 386 | 336 | 50 |
| NWT Arts Council | 500 | - | - | 500 | 417 | 83 |
| Support to Northern Performers | 156 | - | - | 156 | 152 | 4 |
| New Northern Arts Program | 200 | - | - | 200 | 155 | 45 |
| Cultural Components of Sports Events | 50 | - | - | 50 | - | 50 |
| Infrastructure Contributions: | | | | | | |
| College Development | 250 | - | - | 250 | 250 | - |
| High School Career & Technology | 400 | - | - | 400 | 31 | 369 |
| William MacDonald School | 76 | - | - | 76 | 24 | 52 |
| Ecole St. Joseph Renovation | 15,602 | - | - | 15,602 | 13,919 | 1,683 |
| Community Libraries | 150 | 27 | - | 177 | 150 | 27 |
| Community Museum | 135 | - | - | 135 | 135 | - |
| Mildred Hall School | 149 | - | - | 149 | 66 | 83 |
| | 209,092 | 2,430 | - | 211,522 | 208,341 | 3,181 |
| | 560,029 | 100,420 | (2,123) | 658,326 | 620,603 | 37,723 |

Government of the Northwest Territories**Non-Consolidated Schedule of Special Warrants (unaudited)****Schedule 7****for the year ended March 31, 2010****(thousands of dollars)**

| Purpose | Date of FMB Approval | Amount Authorized \$ |
|----------------|-----------------------------|-----------------------------|
|----------------|-----------------------------|-----------------------------|

OPERATIONS AND MAINTENANCE

There were no special warrants issued for operations and maintenance for the period April 1, 2009 through March 31, 2010.

CAPITAL INVESTMENT

There were no special warrants issued for capital investment for the period April 1, 2009 through March 31, 2010.

Government of the Northwest Territories**Non-Consolidated Schedule of Inter-activity Transfers over \$250,000 (unaudited)****Schedule 8****for the year ended March 31, 2010****(thousands of dollars)**

| | Transfer to (from) \$ | Explanation |
|--|--------------------------------------|---|
| OPERATIONS AND MAINTENANCE | | |
| Environment and Natural Resources | | |
| | | |
| Forest Management | (600) | To transfer funding to the Wildlife activity to cover unanticipated costs under Caribou Management Actions, Polar Bear Trade and the Wildlife Act. |
| Wildlife | 600 | Funding to cover unanticipated costs under Caribou Management Actions, Polar Bear Trade and the Wildlife Act. |
| Wildlife | (674) | To transfer funding from the Protected Areas actions within the Wildlife activity to create a Land and Water unit within the Corporate Management activity. |
| Corporate Management | 1,005 | Funding for the Land and Water unit within the Corporate Management activity. |
| Environment | (331) | To transfer funding from Environmental Protection and Energy Management actions within the Environment activity to create a Land and Water unit within the Corporate Management activity. |
| Health and Social Services | | |
| | | |
| Direktorate | 578 | Funding for the implementation team associated with the Foundation for Change, an initiative to reform the delivery of health and social services programs throughout the NWT. |
| Program Delivery Support | (578) | To transfer surplus funds associated with the Federal Territorial Health Access Fund (THAF) associated with the Recruitment & Retention Program to the Directorate. The THAF funding was fully not utilized as originally budgeted under the work plan. |
| Municipal and Community Affairs | | |
| | | |
| Community Operations | (525) | To transfer funding for the Bundled Water Treatment Plant project approved in 2009-10 Supplementary Appropriation No.2 (Infrastructure) under the Community Operations activity. The project budget should have been reported under the Regional Operations activity. |
| Regional Operations | 525 | Funding for the Bundled Water Treatment Plant project approved in 2009-10 Supplementary Appropriation No.2 (Infrastructure). |
| Transportation | | |
| | | |
| Ferries | (151) | To transfer savings to the Corporate Services activity to hold funds to help finance a projected shortfall in the Utilities budget. |
| Highways | (150) | To transfer savings to the Corporate Services activity to hold funds to help finance a projected shortfall in the Utilities budget. |
| Corporate Services | 301 | Funding transferred in from Ferries and Highways to off set a shortfall in the utilities budget. |

Government of the Northwest Territories**Non-Consolidated Schedule of Inter-activity Transfers over \$250,000 (unaudited)****for the year ended March 31, 2010****Schedule 8 (continued)****(thousands of dollars)**

| | Transfer to (from) \$ | Explanation |
|------------------------------------|--------------------------------------|--|
| CAPITAL INVESTMENT | | |
| Transportation | | |
| Highways | (2,552) | To transfer funding to the Yellowknife Combined Services Building project. In 2008-09, additional funding was required for more earthworks at the Blackwater River Bridge project. Funding was transferred from the Yellowknife Combined Services Building project, as the planned work for the project was delayed. |
| Airports | 2,552 | To transfer funding to the Yellowknife Combined Services Building project to reflect the advancement of funding to the Blackwater River Bridge project in 2008-09. |
| Health and Social Services | | |
| Program Delivery Support | (3,690) | To transfer funding for the NWT Telespeech and the NWT Wide Picture Archive and Communications System (PACS) projects, to properly report the budget under the correct activity. |
| Health and Social Services Program | 3,690 | Funding for the NWT Telespeech and NWT Wide Picture Archive and Communications System (PACS) projects. |
| Program Delivery Support | (1,725) | To transfer Federal funding to Various Long Term Care Facilities. |
| Community Health Programs | 1,725 | Federal funding (workspace shortfall) to be allocated to Long Term Care Facilities: \$1,200 to the Territorial Dementia Facility and \$525 to the Northern Lights Special Care Home. |

Government of the Northwest Territories

**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)**

Schedule 9

for the year ended March 31, 2010

ACCOUNTS RECEIVABLE WRITTEN OFF

No amounts were written off during the
fiscal year ended March 31, 2010.

FORGIVENESS OF DEBT

Total forgiveness of debts in the year
was \$494,515.

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)****for the year ended March 31, 2010****STUDENT LOAN REMISSIONS**

Under the Student Financial Assistance Regulations, the Government may forego collection of students' loans, provided certain criteria are met. The students listed below, having met the academic and the employment or residency criteria, have qualified and been granted remission of their loans.

| Name | \$ | Name | \$ |
|-------------------------|-----------|-----------------------|-----------|
| Adam, Aaliya | 1,644 | Booth, Andrea | 4,505 |
| Adam, Tiffany | 2,740 | Borden, Robert | 3,014 |
| Adams, Jhillian | 1,896 | Borkovic, Benjamin | 2,389 |
| Alty, Rebecca | 3,135 | Borkovic, Joey | 2,839 |
| Anabilok, Judy | 2,258 | Borkovic, Jane | 1,929 |
| Alain, Tess | 2,411 | Bourassa, Kelly | 3,573 |
| Alexander, Jenna | 2,795 | Bourgeois, Stephanie | 1,085 |
| Andre, Deiter | 1,786 | Bower, Tara | 3,255 |
| Anderson, Benjamin | 786 | Braden, Bill | 2,433 |
| Andrews, Jill | 3,485 | Braden, Carmen | 2,696 |
| Arberry, Saundra | 2,882 | Braden, Lauren Rae | 3,650 |
| Ardiles, Catherine | 3,650 | Braden, Jazann | 2,565 |
| Ashcroft, Sunny | 4,000 | Brandford, Gregory | 1,523 |
| Ashby, Kaleigh | 2,800 | Brandford, Jody | 3,474 |
| Ashby, Kurtis | 2,100 | Brandfort, Lesley | 2,718 |
| Ashton, Nikki | (3,209) | Branton, Kimberly | 2,554 |
| Auge, Michael | 2,477 | Brebner, Ashley | 5,721 |
| Auger, Maxime | 7,000 | Brochu, Wyatt | 1 |
| Ayiku, Michael | 2,800 | Bromley, Kelty | 406 |
| Babin-Lavoie, Catherine | 2,159 | Brown, Karen | 2,433 |
| Baile, Tanis | 1,710 | Bruser, Emily | 6,313 |
| Baillargeon, Charles | 1,797 | Bruser, Benjamin | 4,680 |
| Bailey, Jennifer | 2,857 | Bromley, Tara | 2,839 |
| Balanuk, Jessica | 1,118 | Brown, Karen | 2,082 |
| Balsillie, Laurie | 3,891 | Buchanan, Christopher | 11 |
| Bannon, Sarah | 5,907 | Buckley, Betty | 3,836 |
| Baron, Vanessa | 2,367 | Budgell, Alexandra | 2,685 |
| Bauhaus, Stephanie | 2,488 | Bugg, Terri-Ann | 5,173 |
| Beaulieu, Rachel | 1,607 | Butala, Ryan | 1,750 |
| Beck, Lindsay | 4,132 | Bye, Miranda | 3,154 |
| Bell, Jason W. | 1,304 | Callas, Brendan | 3,737 |
| Bembridge, Jonathan | 3,540 | Callahan, Mitchell | 1,315 |
| Bengts, Amanda | 2,137 | Campbell, Lana | 745 |
| Bennington, Andrea | 3,957 | Carr, Georgina | 2,389 |
| Berlis, Zachary | 1,359 | Carthew, Kirsten | (253) |
| Berlis, Dylan | 2,800 | Cartwright, Ruaraidh | 1,694 |
| Bernard, Corrie | 3,498 | Cartwright, Aiden | 2,861 |
| Bernard, Sheldon | 511 | Cartwright, Adrienne | 4,680 |
| Bernhardt, Christen | 3,595 | Chamberlin, Jarred | 3,694 |
| Bisaro, Perry | 877 | Chassie, Ann-Marie | 3,672 |
| Blesse, Lynette | 9,633 | Chatman, Jody | 3,111 |
| Blyth, John | 3,770 | Chenard, Mavis | (846) |
| Bokovay, David | 2,391 | Chenkie, Jessica | 5,600 |
| Boliver, Kate | 3,036 | Chetwynd, Jamie | 1,337 |
| Bolstad, Josh | 2,411 | Chivers, Gypsie | 3,672 |
| Bolstad, Myranda | 5,601 | Christison, Brianne | 1,968 |
| Bonnell, Kyle | 3,770 | Clark, Joshua | 2,839 |

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)****for the year ended March 31, 2010**

| | | | |
|---------------------|-------|----------------------------|-------|
| Coe, Leslie | 3,650 | Fisher, Whitney | 1,688 |
| Coleman, Jennifer | 1,750 | Fitzgerald, Jane | 6,412 |
| Colford, Joshua | (647) | Fitzgerald, Niall | 8,117 |
| Comrie, Kimberly | 3,266 | Fitzgerald, Alanna | 3,463 |
| Costello, Andrew | 1,765 | Foster, Brianne | 2,663 |
| Costello, Kari | 6,795 | Francis, Dianne | 3,969 |
| Cote, Lee Ann | 1,611 | Franklin, Aryn | 2,302 |
| Coyne, Susan | 3,759 | Freeman, Brett | 2,576 |
| Cracknell, James | 3,080 | Froese, Sarah | 2,240 |
| Cran, Erin | 3,288 | Fryer, Lisa | 6,127 |
| Creed, Cynthia | 1,985 | Fuentes, Max | 3,500 |
| Creed, Meggin | 5,283 | Fyfe, Jolene | 5,195 |
| Creed, Samuel | (954) | Gagnier, Lionel | 6,762 |
| Critch, Sara | 2,499 | Gagnon, Angela | 7,672 |
| Croizer, Marcena | 2,192 | Galipeau, John | 5,600 |
| Crouch, Robert | 2,544 | Gamble, Christopher | 3,726 |
| Crouch, Shelley | 3,880 | Garbutt, Nicole | 2,104 |
| Crump, Ashley | 5,053 | Gauthier, Kirsten Jeannine | 5,162 |
| Csicsai, Peter | 3,562 | Gellenbeck, Aurora | 7,000 |
| Cumming, Kelly | 3,924 | Grayston, Breanne | 3,386 |
| Curtis, Jennifer | 3,440 | Green, Helen | 336 |
| Rowe, Curtis | 2,937 | Grinsted, Roya | 2,422 |
| Dargo, Keith | 4,154 | Grundy, Matthew | 4,954 |
| DeBastiani, Thomas | 4,011 | Guay, Kate | 1,480 |
| Darkes, Holly | 636 | Guay, Katherine | 515 |
| Debogorski, Clinton | 5,250 | Gueguen, Melanie | 64 |
| Debogorski, Nelson | 6,346 | Hache, Pierre | 164 |
| Decker, Jessica | 132 | Haley, Dayna | 3,902 |
| Decorby, Spencer | 5,732 | Halifax, Breigh | 3,047 |
| Dei, Amanda | 3,584 | Hall, Heather | 2,334 |
| Desjarlais, Shayne | 723 | Hall, Lisa | 1,447 |
| Dewar, David | 3,585 | Hall, Mira | 4,132 |
| Digness, Cindy | 3,600 | Halliwell, Corey | 4,900 |
| Digness, Mallory | 2,800 | Hamilton, Rylie | 3,562 |
| Dingwall, Joleen | 3,902 | Haogak, Maja | 1,750 |
| Dixon, Cheryl | 1,508 | Harder, Jesse | 6,401 |
| Doering, Joleen | 2,663 | Harding, Joanna | 6,949 |
| Domes, Jaimi | 3,857 | Haugland, Trista | 2,800 |
| Donley, Steven Jr. | 1,632 | Harney, Christopher | 4,187 |
| Dolye, Syzanne | 1,011 | Hart, Sienna | 2,773 |
| Dunbar, Stephen | 4,307 | Helmer, Coral | 3,639 |
| Dupuis, Rebecca | 3,102 | Herriot, Brittany | 6,401 |
| Dyson, Blair | 8,400 | Heslep, Alison | 3,957 |
| Elanik, Shelley | 7,858 | Heslep, Davis | 3,792 |
| Embodo, Shiela | 3,978 | Heslep, Spencer | 2,800 |
| Emerson, Jeremy | 3,496 | Hess, Samera | 2,992 |
| England, Maia | 7,168 | Hicks, Kathleen | 1,995 |
| England, Cassandra | 5,493 | Hiebert, Kristina | 2,125 |
| Epp, Robert | 1,040 | Holden, Robert | 3,102 |
| Escalante, Jean | 3,672 | Hoover, Andrew | 1,830 |
| Fernandez, Cheryl | 570 | Hoover, Robert | 3,694 |
| Ferrier, Elizabeth | 3,902 | Houghton, David | 787 |
| Fisher, Meaghan | 586 | Hoyle, Vita | 390 |

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)**

for the year ended March 31, 2010

| | | | |
|-------------------------|-------|-----------------------------|-------|
| Hunter, Brian | 3,814 | Leonard, Deanna | 1,180 |
| Hurley, Kim | 3,584 | Linn, Crystal | 5,976 |
| Hussey, Bradley | 2,356 | Lippert, Seth | 4,954 |
| Hval, Ashley | 3,696 | Lillis, Amanda | 1,293 |
| Imrie, Jaimee-Lyn | 2,193 | Linkaker, Ben | 5,370 |
| Inward-Jones, Curtis | 3,211 | Lindsay, Michel | 2,970 |
| Inglangasuk, Alexandrea | (6) | Look, Kyle | 7,442 |
| Irish, Belulah | 1,502 | Loyer, Michelle | 2,880 |
| Jaque, Janna | 1,293 | MacArthur, Caleigh | 110 |
| Jeannotte, Amber | 110 | MacDonald, Laura | 6,357 |
| Jesso, Jennifer | 1,996 | MacDonald, Leah | 4,713 |
| Johnson, Kate | 3,025 | MacDougall, Kelsey | 5,480 |
| Johnson, Michaela | 2,959 | Mackenzie, Alexandria | 1,852 |
| Johnson, Mardell | 2,800 | Mackenzie, Catherine | 2,016 |
| Johnston, Georgina | 3,441 | Mackenzie, James | 2,422 |
| Johnston, Karl | 909 | Mackenzie, Samantha | 3,672 |
| Johnston, Shawn | 4,724 | Mackie, Kimberly | 2,291 |
| Jones, Corrine | 6,061 | Mackinnon, Laura | 1,326 |
| Jones, Julie | 2,115 | MacLellan, Joseph | 4,099 |
| Kaeser, Courtney | 873 | Maddeaux-Young, Christopher | 4,220 |
| Kaip, Kirsten | 3,661 | Maddeaux-Young, Hayley | 4,055 |
| Kalnay, Sarah | 1,514 | Maddeaux-Young, Mecole | 1,337 |
| Kalnay, William | 3,650 | Maguire, Joanna | 2,992 |
| Kardash, Brian | 2,984 | Maksymowich, Dustin | 1,008 |
| Karpan, Leah | 2,100 | Mapes, Kiera | 2,181 |
| Kelly, Berry F | 6,659 | Mapes, Cassidy | 1,400 |
| Kenny, Elizabeth | 5,864 | Maracle, Alisen | 4,505 |
| Kikoak, Anneliese | 2,088 | Marrai, Diana | 1,142 |
| Kimble, Stephanie | 2,707 | Marrai, Luciano | 3,650 |
| Kincaid, Allison | 6,223 | Marshall, Jennifer | 2,729 |
| Kinney, Allan | 1,502 | Martel, Shawna | 2,663 |
| King, Michael | 5,754 | Martin, Gabrielle | 5,655 |
| Klengenberg, Deborah | 3,617 | Martin, Pearl | 588 |
| Kocik, Derrick | 2,872 | Mathisen, Herb | 3,978 |
| Kokoszka, April | 2,992 | Matthews, Andrew | 2,170 |
| Kokoszka, Justin | 2,806 | Matthews, Andrew S | 1,962 |
| Krisch, Adam | 5,064 | Matthews, Brendan | 2,543 |
| Krivan, Nicole | 3,387 | Mawdsley, Ella | 3,704 |
| Kruger, Stephen | 5,600 | McArthur, Lindsay | 2,800 |
| Kuptana, Donald | 5,502 | McBryan, Michael | 3,671 |
| Lafoy, Heather | 425 | McCabe, Stephanie | 4,000 |
| Laity, Daniel | 2,800 | McCann, David | 1,063 |
| Laity, Stephanie | 3,913 | McCann, Pierre | 3,172 |
| Langevin, Jennifer | 3,500 | McCarthy-Patrick, Gardiner | 3,815 |
| Lansdown, Doug | 3,639 | McCreadie, Tanis | 1,534 |
| Laratta, Elisabeth | 1,249 | McDonald, Paige | 1,784 |
| Laube, Kurt | 3,715 | McGee, Michael Sean | 7,387 |
| Lavoie, Arlene | 6,938 | McGee, Sean | 252 |
| Lagaree, Alexander | 2,630 | McIsaac, Francis | 171 |
| Lefrancois, Chad | 2,800 | McKay, Sheldon | 6,357 |
| Lagaree, Alexander | 3,507 | McKee, Janel | 4,252 |
| Lehniger, Katja | 6,525 | McKie, Kevin | 3,606 |
| Lennie, Fraser | 3,858 | McLeod, Bridget | 1,523 |

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)****for the year ended March 31, 2010**

| | | | |
|-------------------------|-------|-------------------------|--------|
| McNaughton, Chelsea | 1,731 | Parrell, Cassandra | 1,655 |
| McNaughton, Norah | 1,512 | Paul, Jonathan | 1,326 |
| Menendez, Leonel | 726 | Pawluk, Tierra | 6,916 |
| Menendez, Lidia Berta | 2,148 | Peart, Sheldon | 1,633 |
| Menton, Jonathan | 3,694 | Pettes, Lindsey | 1,655 |
| Meredith, Dayna | 4,055 | Phyphers, David | 6,412 |
| Metcalfe, Shaun | 6,006 | Pidborochynski, Nichol | 10,620 |
| Michel, Denise | 3,748 | Pierrot, Christina | 1,721 |
| Michel, Karen | 3,989 | Pike, Jordan | 5,776 |
| Michelin, Morgan | 3,080 | Piro, Gordon | (1) |
| Michelin, Pauline | 1,582 | Pitre, Rebecca | 2,663 |
| Michetti, Mitchell | 5,141 | Poitras, Judy | 4,088 |
| Miller, Jessica | 3,398 | Poitras, Kristina | 1,228 |
| Miller, Shona | 6,072 | Pollard, John | 2,587 |
| Milligan, Daniel | 1,381 | Posynick, Jon | 2,488 |
| Misling, Kera | 5,688 | Poulter, Bradley | 3,825 |
| Mitchell, Coty | 2,800 | Pound, Shawna | 2,641 |
| Mitchell, Tyler | 3,150 | Power, Paul | 2,100 |
| Mohr, Charity | 3,135 | Power, Sarah | 1,951 |
| Monroe, David | 7,146 | Power, Sarah Marie | 1,797 |
| Moore, Kristin | 2,093 | Poyotok, Robin | 1,409 |
| Morfit, Natasha | 1,896 | Pynten, Misty | 4,066 |
| Morrison, Amanda | 2,214 | Radcliffe, David | 4,527 |
| Morgan, Lacey | 2,554 | Radicchi, Lisa | 4,187 |
| Morrison, Annessa | 2,915 | Ramm, Damien | 515 |
| Morrison, Rae | 2,882 | Ramsay, Amanda | 664 |
| Morse, Julian | 1,896 | Randall, Amber | 2,828 |
| Morse, Melanie | 1,184 | Rasiah, Sanjay | 2,148 |
| Morton-Hamilton, Fallon | 1,962 | Rattray, Heather Allyce | 4,132 |
| Morton, Sarah | 1,611 | Raves, Christine | 3,587 |
| Munroe, Sara | 5,491 | Rentmeister, Kyle | 5,940 |
| Munroe, Megan | 1,195 | Reyes, Alaina | 4,121 |
| Murphy, Christine | 4,373 | Rioux, Cody | 1,852 |
| Murphy, Robert | 5,950 | Ritchie, Jenesse | 1,427 |
| Nath, Jasmine | 1,184 | Rivers, Ashley | 3,584 |
| Nogarin, Franco | 7,135 | Rivers, Ceilito | 4,373 |
| Norberg, Natasha | 4,899 | Rivers, Nolan | 888 |
| Normandin, Michelle | 2,794 | Robbins, Samantha | 1,808 |
| O'Brien, Randi | 3,989 | Roberts, Tiffineea | 5,003 |
| Offredi, Stephen | 4,274 | Robinson, Susanne | 6,488 |
| Ohrling, Lauralynn | 2,455 | Rosendahl, Steven | 2,777 |
| O'Keefe, Harry | 6,971 | Ross, Jamie | 2,817 |
| Ollerhead, Victoria | 6,872 | Ross, Sasha | 2,828 |
| Ondrack, Anthony | 1,171 | Rowe, Curtis | 2,828 |
| Oosenburg, Eric | 2,619 | Russell, Brittany | 2,565 |
| Oosenburg, Lindsey | 2,108 | Ruttle, Pamela | 1,206 |
| Orbell, Michael | 996 | Sanders, Charles | 92 |
| Ottokie, Kilabak | 4,200 | Savage, Jean Frederic | 4,077 |
| Ouillette, Melissa | 1,136 | Schiavone, Bianca | 27 |
| Ozolins, Corrina | 912 | Schreder, Yvette | 8,780 |
| Papatsie, Sarah | 2,959 | Schwartzenger, Jeffery | 6,127 |
| Paquin, Jahliele | 5,502 | Self, Lynnette | 5,151 |
| Parker, Melody | 8,286 | Shank, Jacob | 1,206 |

Government of the Northwest Territories**Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness
and Student Loan Remissions (unaudited)****Schedule 9
(continued)****for the year ended March 31, 2010**

| | | | |
|-----------------------------|-------|-------------------------|------------------|
| Sibbald, Carey | 4,800 | Van Metre, Stacey | 4,779 |
| Sibbenton-Grossetete, Wanda | 6,868 | Vane, Jennifer | 855 |
| Silke, Ryan | 4,099 | Vanonen, Karin | 2,800 |
| Silke, Tanya | 2,433 | Vaydik, Ian | 4,779 |
| Silverio, Rommel | 2,369 | Vaydik, Jill | 6,061 |
| Silverio, Sandra | 4,121 | Vivian, Adam | 5,699 |
| Singer, Claire | 4,022 | Vornbrock, Jennifer | 1,533 |
| Smith, Jodi | 5,820 | Vuorela, Arleen | 2,488 |
| Smith, Lydia | 761 | Vyse, Kristie | 5,500 |
| Sorenson, Alanna | 2,663 | Walker, Candace | 5,721 |
| Soroff, Jordan | 2,656 | Wallbridge, Erica | 2,367 |
| Sparling, Alex | 1,041 | Wallington, Kevin | 3,200 |
| St. Croix, Aleta | 2,800 | Walsh, Danielle | 3,825 |
| Stapleton, Brian | 4,680 | Ward, Melissa | 3,595 |
| Steen, Leanna | 7,606 | Ward, Sarah | 2,630 |
| Stephenson, Gordon | 5,688 | Waugh, Stephen | 7,400 |
| Stevens-Dame, Jay | 453 | Weaver, Jennifer | 498 |
| Stevens, Fletcher | 2,839 | Weber, Jayson | 5,524 |
| Stevens-Whiteman, Nancy | 1,961 | Wedel, Karen | 2,784 |
| Stewart, Meghan | 3,737 | Westergreen, Anneka | 2,587 |
| St. Germaine, Ashley | 2,313 | White, Christopher | 2,039 |
| Steen, Leanna | 1,534 | Wieler, Shelley | 6,061 |
| Stinson, Cleo | 1,929 | Williams, Heather | 6,258 |
| Stinson, Ella | 3,233 | Williams, Lisa | 3,321 |
| Stoodley, Aaron | 2,589 | Wong, Christopher | 1,578 |
| Suliman, Sandra | 1,714 | Wouters, Desiree | 3,978 |
| Sumcad, Jasmin | 3,507 | Wouters, Morgan | 4,965 |
| Sveinsson, Chelsea | 3,617 | Woytuik, Michael | 3,683 |
| Takahashi, Heather | 2,817 | Woytuik, Ashley | 3,891 |
| Tam, Alexander | 3,726 | Wright, Kyle | 3,668 |
| Telbis, Dessislava | 2,477 | Wright, Travis | 3,386 |
| Testart, Kieron | 3,726 | Wyse, Caroline | 4,044 |
| Tetlichi, Janice | 2,427 | Yuhas, Robert | 2,422 |
| Therrien, Jennifer | 3,606 | Zieba, Michelle | 6,600 |
| Therrien, Peter | 3,485 | Zenko, Kyla | 2,800 |
| Thiem, Krysta | 5,950 | | |
| Thiem, Tiffany | 3,529 | Total Remissions | 1,607,441 |
| Thompson, Erin | 3,330 | | |
| Thompson, Jordan | 2,728 | | |
| Thompson, Kelley | 2,817 | | |
| Thrasher, Julie | 1,863 | | |
| Tohm, Shawna | 2,616 | | |
| Tolley, James | 3,507 | | |
| Tologanak, Lynn Rose | 3,365 | | |
| Tonge, Jeffery | 1,337 | | |
| Tonge, Mary Cris | 4,695 | | |
| Townend, Cheyenne | 5,322 | | |
| Tremblay, Dawn | 3,091 | | |
| Tremblay, Sheena | 2,619 | | |
| Trinh, Ngan | 4,372 | | |
| Tschirhart, Miranda | 2,915 | | |
| Vallilee, Kevin | 800 | | |
| Vandale, Linda Jane | 4,400 | | |

Government of the Northwest Territories**Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off
(unaudited)****Schedule 10****for the year ended March 31, 2010**

| Name | \$ | Name | \$ |
|--|---------------|--|---------------|
| Education, Culture and Employment | | | |
| Alexie, Robert W. | 1,106 | | |
| Blanchard, Constance | 655 | Essery, Robert | <u>1,335</u> |
| Carter, Bradley George | 2,619 | | |
| Chocolate, Myrna | 2,320 | Environment and Natural Resources | |
| Clark, Holly | 2,641 | | |
| Colles, William | 1,172 | Jones, Heidi | <u>1,000</u> |
| Cuerrier, Sheila | 2,866 | | |
| Cullen, Lisa Rose | 505 | Public Works and Services | |
| Deneyoua, Irene | 2,514 | | |
| Desjarlais, Joyce Judy | 806 | Justice | |
| Edgi, Andrea Silda | 700 | Dolly Peffer | <u>717</u> |
| Ettagiak, Frank Roger | 675 | | |
| Fair, Aaron | 2,243 | Individual amounts under \$500 | <u>10,600</u> |
| Felix, Ron | 4,600 | | |
| Fortin, Gerald Anthony | 1,592 | | |
| Fraser, Simon Peter | 640 | | |
| Harris, Hayley | 1,096 | | |
| Hawker, Michelle Leigh | 960 | | |
| Hlewka, Tyler James | 1,982 | | |
| Itsi, Stan James | 700 | | |
| Kobasiuk, Deana Lee | 1,406 | | |
| L'Hommeecourt, Jean | 500 | | |
| MacLeod, Mary E. | 1,977 | | |
| McInnes, Sandra | 808 | | |
| Miersch, Jacqueline Gail | 729 | | |
| Murdick, Valerie | 880 | | |
| Pomfrey, Gary Bryan | 1,000 | | |
| Sanderson, Alice Mary | 2,442 | | |
| Stirrett, Fred D'Or | 700 | | |
| Tearle, Sandra | 1,566 | | |
| Thomas, Leon Estate of | 1,651 | | |
| Tordoff, Joshua | 3,204 | | |
| Torurangeau, Tanya | 2,501 | | |
| Villeneuve, Calvin Gordon | 588 | | |
| Whane, Justin James | 1,390 | | |
| | <u>53,734</u> | | |
| Transportation | | | |
| Connector Foods Services | 17,628 | | |
| Wild Rose Resources Ltd. | 4,670 | | |
| Fuglsang, Graham | 12,921 | | |
| Smith, James B. | 725 | | |
| Navigator Restaurant | 3,105 | | |
| | <u>39,049</u> | | |

Government of the Northwest Territories**Non-Consolidated Schedule of Overdue Travel Advances (unaudited)****Schedule 11****for the year ended March 31, 2010**

Overdue travel advances represent travel advances which have not been accounted for by an expense claim within 10 working days of the return date given on the travel authorization.

\$**Human Resources**

| | |
|------------------|---------------------|
| Langlois, Julie | 1,000 |
| Furlong, Bernice | 150 |
| Hunter, Angela | 300 |
| | <u>1,450</u> |

Transportation

| | |
|-----------------------|---------------------|
| Bonnetrouge, Clifford | 225 |
| Mercredi, Louis | 1,142 |
| | <u>1,367</u> |

Public Works and Services

| | |
|------------------|-------------------|
| Johnson, Shane | 130 |
| Briggs, Derrick | 437 |
| Michaud, William | 400 |
| | <u>967</u> |

3,784

Government of the Northwest Territories

**Non-Consolidated Schedule of Overdue Accountable Advances Related to Previous Fiscal Years
(unaudited)**

Schedule 12

for the year ended March 31, 2010

| | Date Issued | \$ |
|--|--------------------|-----------|
| Executive | | |
| Executive Offices | | |
| Dogrib Treaty II Council (Tlicho Government) | July 29, 2005 | 200,000 |

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others**
- Expenditures Recovered (unaudited)**Schedule 13****for the year ended March 31, 2010**

| | \$ |
|---|-------------------|
| Executive | |
| Gwich'in Tribal Council | 28,258 |
| Sahtu Secretariat Inc. | 35,663 |
| Northwest Territory Metis Nation | 29,552 |
| Akaitcho Territory Government | 32,628 |
| Inuvialuit Regional Corporation | 37,542 |
| Tlicho Government | 31,978 |
| | 195,621 |
| Human Resources | |
| Nurse Educator Mentor Program | 4,785 |
| Aboriginal Affairs and Intergovernmental Relations | |
| Inuvialuit Implementation Funding | 253,500 |
| Gwich'in Land Claim Implementation | 132,914 |
| Sahtu Land Claim Implementation | 104,760 |
| Tlicho Agreement Implementation Funding | 139,542 |
| | 630,716 |
| Finance | |
| Department of Indian and Northern Affairs Canada | |
| Utility Services | 37,143 |
| Third Party Recoveries | 36,048 |
| Secondments | 28,449 |
| Public Agency Sponsorship | 6,106 |
| Secondments - Inuvik | 424,942 |
| | 532,688 |
| Municipal and Community Affairs | |
| Gas Tax | 15,073,360 |
| Gwitch'in Land Claim | 431 |
| PAN-Territorial Sports | 272,080 |
| Regional Emergency Communications System | 138,255 |
| Sahtu Land claim | 431 |
| Wind Up/Set Up Costs | 88,953 |
| | 15,573,510 |

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 13
(continued)**

for the year ended March 31, 2010

\$**Transportation**

| | |
|---|------------------|
| Coast Guard Minor Works | 109,764 |
| Natural Resources Energy | 25,000 |
| North Slave Tlicho Winter Roads | 69,571 |
| North Slave Colomac Winter Road | 50,000 |
| Wood Buffalo National Park | 1,179,429 |
| Deh Cho Bridge Corporation | 200,000 |
| Hold Baggage System - Yellowknife Airport | 103,599 |
| Alberta Road Maintenance - Municipality of Wood Buffalo | 531,582 |
| <u>Hay River Corridor Access - Town of Hay River</u> | <u>23,671</u> |
| | 2,292,616 |

Public Works and Services

| | |
|---|------------------|
| Sahtu Implementation | 4,200 |
| Gwich'in Implementation | 4,200 |
| Tlicho Implementation | 14,338 |
| Aven Manor Renovations | 458,217 |
| Aurora College - North Slave | 22,856 |
| Aurora College - Fort Smith | 593,590 |
| Aurora College - Inuvik | 589,590 |
| Beaufort-Delta Health and Social Services Authority | 613,488 |
| Beaufort-Delta Divisional Education Council | 132,344 |
| | 2,432,823 |

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 13
(continued)**

for the year ended March 31, 2010

| | \$ |
|---|-------------------|
| Health and Social Services | |
| Provision of Non-Insured Services | 10,607,500 |
| Home & Community Care | 3,846,802 |
| Program Management | 369,926 |
| Brighter Futures | 3,129,004 |
| Canada Pre-Natal Nutrition Program | 990,454 |
| Aboriginal Diabetes Initiative | 1,464,945 |
| Fetal Alcohol Syndrome/Effects | 378,545 |
| Northern Native Alcohol Drug Addiction Program | 443,953 |
| Injury Prevention | 43,974 |
| NT National Aboriginal Youth Suicide Prevention | 367,033 |
| NWT National Diabetes Surveillance System | 118,027 |
| Territorial Health Access Fund - Operational Secretariat (Yukon) | 116,580 |
| Tlicho Implementation Fund | 56,194 |
| Territorial Health Access Fund - Northern Health Research Network | 260,000 |
| Pan-Territorial Oral Health | 1,318,540 |
| Pan-Territorial Medical Travel Programs | 12,301 |
| Pan-Territorial Mass Media | 447,740 |
| Enhanced Hepatitis Surveillance System | 41,223 |
| Data Collection - Prevalence of HPV | 139,050 |
| CLASP - Collaborative Action | 2,485 |
| Toll-Free Tobacco Quitline | 38,881 |
| Cessation Project | 31,974 |
| Surveillance Activities in the NWT | 220,000 |
| Pan-Territorial Pandemic Works | 132,353 |
| THAF - Orientation Project | 39,785 |
| Healthy Living | 105,216 |
| Nats'ejée K'eh Treatment Centre (Drug Treatment Funding Program) | 37,500 |
| Aboriginal Health Transition Fund | 599,000 |
| Aboriginal Health Human Resources Initiative | 55,028 |
| | 25,414,013 |

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)****Schedule 13
(continued)**

for the year ended March 31, 2010

\$**Justice**

| | |
|---|------------------|
| Sahtu Land Claims Implementation | 20,800 |
| Gwich'in Land Claims Implementation | 20,268 |
| Tlicho Agreement Implementation | 67,267 |
| Estates Clerk | 166,300 |
| Emergency Financial Assistance for Victims of Crime | 6,732 |
| Crime Prevention Strategy | 114,119 |
| Nunavut Contracting Back of Service | 2,722,823 |
| Victims Services Project | 50,000 |
| Victims Project: Building on Relationships | 100,000 |
| Program for Men Who use Violence | 51,409 |
| Sexual Assault Handbook | 17,070 |
| Yellowknife Victims of Crime Conference | 111,194 |
| NWT Crime Prevention Workshop | 165,891 |
| NWT Community Justice Training Project | 95,000 |
| Law Society of the NWT | 20,000 |
| Family Law Initiative | 200,562 |
| NWT/Nunavut Study - Delivery Model for Justice Services | 38,993 |
| National Victims of Crime Project | 8,000 |
| Law Foundation | 19,473 |
| | 3,995,901 |

Government of the Northwest Territories**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others**
- Expenditures Recovered (unaudited)**Schedule 13
(continued)****for the year ended March 31, 2010**

| | \$ |
|---|------------------|
| Environment and Natural Resources | |
| Sahtu Land Claims Implementation | 112,489 |
| Gwich'in Land Claims Implementation | 129,200 |
| Tlicho Implementation | 352,157 |
| Inuvialuit Land Claims Implementation | 3,431,787 |
| Parks Canada - Bison Control Program | 28,750 |
| Sahtu Banding Project | 17,484 |
| Gwich'in Renewable Resources Board | 10,000 |
| Sahtu Renewable Resources Board | 13,342 |
| PAS Sahtu Regional Coordinator | 148,676 |
| NWT Water Resources Strategy | 693,000 |
| PAS Managing Director | 91,000 |
| Electric Bear Fence Project | 3,700 |
| PAS Tlicho Coordinator | 15,000 |
| PAS Edehzhie Working Group Support | 4,650 |
| Beverly & Qamanirjuaq Caribou Management Board Stakeholders Workshop | 5,000 |
| Interim Deh Cho Land Use Plan | 50,000 |
| Cooperative Agreement on Fire, Weather & Lighting Location Data Sharing | 70,363 |
| Community Adjustment Fund Program | 1,243,600 |
| National Forest Pest Strategy | 163,848 |
| National Forest Inventory | 51,900 |
| Forest Inventory Planning | 80,000 |
| NWT Cumulative Impact Monitoring Program | 45,065 |
| Bluenose-West Caribou Surveys | 80,000 |
| Sahtu Land Use Planning Board | 10,743 |
| Sahtu Wildlife Health | 1,340 |
| Managing Resource Development and Cumulative Impacts | 196,250 |
| Tuktoyaktuk Wind Energy Project | 163,900 |
| Protected Areas Muskrat Survey | 13,138 |
| Radio Collaring of Boreal Woodland Caribou | 35,000 |
| Mutual Aid Resource Sharing (MARS) Agreement | 1,866,686 |
| | 9,128,068 |

Industry, Tourism and Investment

| | |
|-------------------------------------|------------------|
| Sahtu Land Claims Implementation | 36,400 |
| Gwich'in Land Claims Implementation | 16,600 |
| Geoscience Projects | 1,115,261 |
| Rare in Nature Program | 155,835 |
| Transfer Agreement | 127,677 |
| Francophone Initiative | 16,000 |
| Growing Forward Project | 368,856 |
| Economic Development Initiatives | 128,334 |
| Development of REE Mining | 39,433 |
| Lutsel K'e Mini Hydropower Project | 250,000 |
| | 2,254,396 |

Government of the Northwest Territories

**Non-Consolidated Schedule of Projects for the Government of Canada, Nunavut and Others
- Expenditures Recovered (unaudited)**

**Schedule 13
(continued)**

for the year ended March 31, 2010

\$

Education, Culture and Employment

| | |
|-------------------------------------|-------------------------|
| Sahtu Land Claims | 20,800 |
| Gwich'in Land Claims | 16,735 |
| Tlicho Land Claims | 47,515 |
| Labour Market Agreement | 1,347,347 |
| Labour Market Development Agreement | 4,846,759 |
| Shared Services Agreement, Nunavut | 179,108 |
| Ice Patch | 75,147 |
| Dioramas | 35,291 |
| Beaufort Sea | 52,804 |
| Historic Places | 166,554 |
| Older Workers | 351,489 |
| Immigration Portal | 44,760 |
| Canadian Council of Learning | 37,299 |
| | <hr/> 7,221,608 |
| Total | <hr/> 69,676,745 |